

# ROSSMOOR

COMMUNITY SERVICES DISTRICT



## Regular Meeting of the Board Agenda Package

**March 11, 2014**

PUBLIC COPY

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**AMENDED AGENDA  
BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT**

**REGULAR MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, March 11, 2014**

**7:00 p.m.**

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**A. ORGANIZATION**

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Casey, Coletta, DeMarco, Kahlert  
President Maynard
3. PLEDGE OF ALLEGIANCE
4. PRESENTATIONS

a. Lt. Robert Gunzel-Quarterly Crime Statistics.

**B. ADDITIONS TO AGENDA - None**

*In accordance with Section 54954 of the Government Code (Brown Act), action may be taken on items not on the agenda, which was distributed, if:*

*A majority of the Board determines by formal vote that an emergency exists per Section 54956.5 (for example, work stoppage or crippling disaster which severely impairs public health and/or safety); or*

*Two-thirds (2/3) of the Board formally votes or, if less than 2/3 of members are present, all of the Board members present vote, that there is a need to take immediate action, which arose after the agenda was posted.*

**C. PUBLIC FORUM**

*Any person may address the Board of Directors at this time upon any subject within the jurisdiction of the Rossmoor Community Services District; however, any matter that requires action may be referred to Staff at the discretion of the Board for a report and action at a subsequent Board meeting.*

**D. REPORTS TO THE BOARD**

1. REPORT OF THE BUDGET COMMITTEE RE: FY 2013-2014 RECOMMENDATIONS.

**E. CONSENT CALENDAR**

1. MINUTES:
  - a. Regular Board Meeting of February 11, 2014.

2. JANUARY REVENUE AND EXPENDITURE REPORT.

*Consent items are expected to be routine and non-controversial, to be acted upon by the Board of Directors at one time. If any Board member requests that an item be removed from the Consent Calendar, it shall be removed by the President so that it may be acted upon separately.*

**F. PUBLIC HEARING-None**

**G. RESOLUTIONS:**

1. RESOLUTION NO. 14-03-11-01 ESTABLISHING THE ANNUAL BUDGET REVENUES AND EXPENDITURES MID-YEAR BUDGET ADJUSTMENT TOTAL AMOUNTS FOR FISCAL YEAR 2013-2014 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT

**H. REGULAR CALENDAR**

1. ADOPTION OF FY 2014-2015 BUDGET CALENDAR.

2. RHA REQUEST FOR DISTRICT COSPONSORSHIP OF 2014 ROSSMOOR COMMUNITY FESTIVAL.

3. THE YOUTH CENTER REQUEST FOR COSPONSORSHIP OF THE SUMMER YOUTH PROGRAM.

4. SHAKESPEARE BY THE SEA REQUEST FOR COSPONSORSHIP OF THEIR PERFORMANCE OF MIDSUMMER NIGHT'S DREAM.

5. . DISCUSSION AND POSSIBLE ACTION REGARDING THE PLACEMENT OF SOUTHERN CALIFORNIA GAS CO. SMART METERS AND TRANSMISSION ANTENNAS WITHIN THE DISTRICT.

6. DISCUSSION AND POSSIBLE ACTION REGARDING THE RECONFIGURATION OF THE INTERSECTION OF ST CLOUD DRIVE AND SEAL BEACH BLVD.

**1. GENERAL MANAGER ITEMS**

*This part of the Agenda is reserved for the General Manager to provide information to the Board on issues that are not on the Agenda, and/or to inform the Board that specific items may be placed on a future Agenda. No Board action may be taken on these items that are not on the Agenda*

**J. BOARD MEMBER ITEMS**

*This part of the Agenda is reserved for Board members to request that specific items be placed on a future Agenda. The Board may not discuss or take action on items that are not on the Agenda.*

**K. CLOSED SESSION**

1. CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION  
Pursuant to Government Code section 54956.9(d)(1)

Name of Case: RCSD v. Steven Wickser, et al.  
OC Superior Court Case No.30-2013-00687577-CU-MC-CJC

**L. ADJOURNMENT**

*It is the intention of the Rossmoor Community Services District to comply with the Americans With Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the District will attempt to accommodate you in every reasonable manner.*

*Please contact the District Office at (562) 430-3707 at least forty-eight (48) hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.*

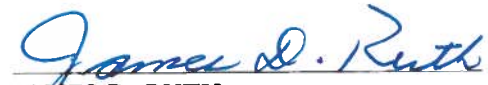
*Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the time the writing is distributed to the Board of Directors.*

*Any such writing will be available for public inspection at the District offices located at [3001 Blume Drive, Rossmoor, CA 90720](#). In addition, any such writing may also be posted on the District's web site at [www.rossmoor-csd.org](http://www.rossmoor-csd.org).*

**CERTIFICATION OF POSTING**

I hereby certify that the attached Agenda for the March 11, 2014, 7:00 p.m. Regular Meeting of the Board of Directors of the Rossmoor Community Services District was posted at least 72 hours prior to the time of the meeting.

ATTEST:

  
JAMES D. RUTH  
General Manager

Date March 6, 2014

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4a**

**Date:** March 11, 2014  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** PRESENTATIONS FOR MEETING OF MARCH 11, 2014

**RECOMMENDATION:**

Receive presentations.

**BACKGROUND:**

The report reflects the order of presentations for your Regular March Meeting of the Board.

- a. Lt Robert Gunzel, OC Sheriffs Department re: Quarterly Crime Statistics.

**ATTACHMENTS:**

1. Quarterly Crime Statistics-Rossmoor.



# Orange County Sheriff's Department

## Rossmoor Quarterly Report

November 2013-December 2013-January 2014

### 2013 Crime Data

Offense	Jan'13	Feb'13	Mar'13	Apr '13	May'13	Jun'13	Jul'13	Aug'13	Sep'13	Oct'13	Nov'13	Dec'13	Total 2013
187	0	0	0	0	0	0	0	0	0	0	0	0	0
211	0	0	0	0	0	0	0	0	0	0	0	0	0
245	0	0	0	1	0	0	0	1	0	0	0	0	2
459C	1	0	0	0	0	0	0	1	0	0	0	0	2
459R	12	3	7	4	2	0	1	1	0	7	3	1	41
459V	10	4	4	0	0	1	1	2*	0	1	1	3	27*
487	1	0	1	4	1	0	0	0	0	0	5	0	12
488	3	8	2	3	5	4	5	2	1	5	6	0	44
594	0	1	3	1	1	0	2	1	0	0	2	1	12
594G	0	0	0	0	3	0	0	0	0	0	0	0	3
10851	1	2	1	0	0	0	0	0	0	1	0	0	5
<b>Total</b>	<b>28</b>	<b>18</b>	<b>18</b>	<b>13</b>	<b>12</b>	<b>5</b>	<b>9</b>	<b>8</b>	<b>1</b>	<b>14</b>	<b>17</b>	<b>5</b>	<b>148</b>

### 2013 Crime Data

Offense	Jan'14	Feb'14	Mar'14	Apr '14	May'14	Jun'14	Jul'14	Aug'14	Sep'14	Oct'14	Nov'14	Dec'14	Total 2014
187	0												0
211	0												0
245	0												0
459C	0												0
459R	3*												3*
459V	0												0
487	0												0
488	3												3
594	0												0
594G	0												0
10851	2												2
<b>Total</b>	<b>8</b>												<b>8</b>

#### Penal Code Legend

211 = Robbery      459 = Burglary      245 = Assault w/ deadly weapon      487 = Grand Theft  
 488 = Petty Theft      594 = Vandalism      VC 10851 = Stolen Vehicle

Note: PC 459 includes burglaries from a residence, vehicles, or commercial buildings.

\*Includes Attempts





# Orange County Sheriff's Department

## Rossmoor Quarterly Report

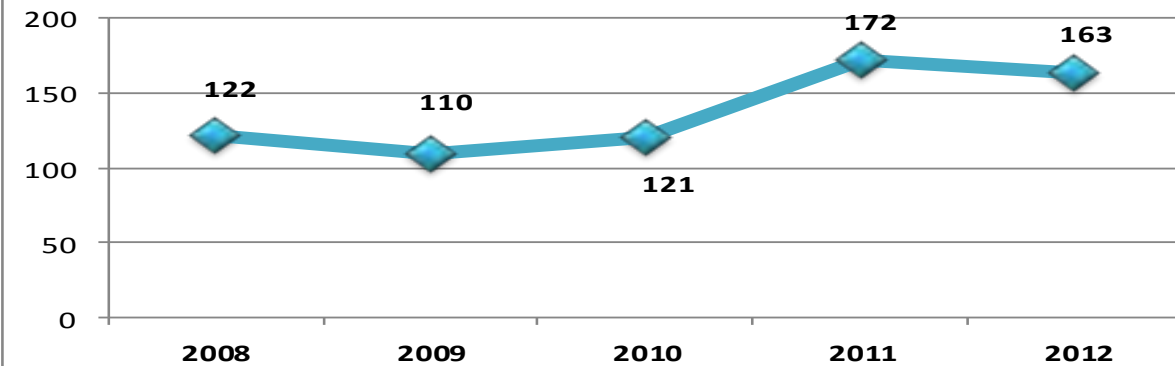
November 2013-December 2013-January 2014

Type of Report	2008	2009	2010*	2011	2012
187	0	0	0	0	1*
211	1	1	3	3*	1
245	3	0	0	1	1
459C	5	2	2*	2	2
459R	26	18	30*	33	44*
459V	24	15	22	27	16*
487	21	21	12	22	22
488	20	39	37*	50	37
594	19	9	7	26	25
594G	3	5	5	0	4
10851	0	0	0	6	6
RecStln	0	0	0	2	4
<b>TOTAL</b>	<b>122</b>	<b>110</b>	<b>121*</b>	<b>172*</b>	<b>163*</b>

\* includes attempts

Tracking 10851/RecStln in 2011

**Rossmoor  
Five Year Total Comparisons**



The five-year comparisons are showing that 2011 has surpassed all previous years in total crimes. The highest crimes for the five-year comparisons are petty thefts with residential burglaries coming in with second highest incidents for Rossmoor.

2013 will be added to the graph at the end of the year to show the total crime comparisons for Rossmoor.



# *Orange County Sheriff's Department*

## Rossmoor Quarterly Report November 2013-December 2013-January 2014

### *Monthly Summary of Crimes*

#### **November 2013**

- There was three residential burglaries (PC 459R):
  - Kensington Road, entry was made through an unlocked rear sliding door.
  - Ruth Elaine Drive, suspect smashed the rear glass sliding door to gain entry. Loss of a laptop and an iphone.
  - Kittrick Drive, suspect entered through an unlocked bedroom window, loss of a flat screen TV, entry table, crystal bowl, brooms and rakes.
- There was one vehicle burglary (PC 459V) on Copa de Oro, no signs of forced entry, victim states they locked the vehicle. Loss of a bag, phone charger, skateboard, paper and pens.
- There were five grand thefts (PC 487):
  - Albans Drive, a catalytic converter was removed from a vehicle.
  - Chianti Drive, a catalytic converter was removed from a vehicle.
  - Salmon Drive, a catalytic converter was removed from a vehicle.
  - Tucker Lane, a catalytic converter was removed from a vehicle.
  - Wembley Road, suspect entered an open house and removed an ipad and watch.
- There were six petty thefts (PC488):
  - An unsecured bicycle was taken from Wallingsford Road.
  - Oak Way, checkbook, credit cards and cash were removed from an unlocked vehicle.
  - Hill Rose, a watch, and iphone charger were removed from an unlocked vehicle.
  - Christy Lane, glasses and a phone were removed from an unlocked vehicle.
  - Christy Lane a catalytic converter was removed from a vehicle.
  - Los Alamitos Boulevard a catalytic converter was removed from a vehicle.
- Two acts of vandalism (PC 594):
  - Los Alamitos Boulevard, suspect pushed over a flower pot.
  - Wembley Road, suspect punctured all four vehicle tires.



# *Orange County Sheriff's Department*

## Rossmoor Quarterly Report November 2013-December 2013-January 2014

### *Monthly Summary of Crimes*

#### December 2013

- There was one residential burglary (PC 459R) on Salmon Drive, suspect entered through kitchen door. Residence was locked but no signs of forced entry. Loss of a shower steamer.
- There was three vehicle burglaries (PC 459V):
  - Yellowtail Drive, suspect punched in the door lock, loss of a CD player.
  - Davenport Road, suspect punched in the door lock, loss of wallet, credit cards and cash.
  - Montecito Road, suspect punched in the door lock, loss of socket set and sunglasses.
- There was one act of vandalism (PC 594) on Loch Lomond Road, suspect punctured a vehicle tire.

#### January 2014

- There was one attempted residential burglary (PC 664/459R) on Foster Road. There were pry marks on a window, no loss.
- There were two residential burglaries (PC 459R):
  - Argyle Drive, suspect removed glass from a window frame to gain entry. Loss of an ipad.
  - Kenilworth Drive, suspect removed a wallet with credit cards, cell phone, and insurance cards from an open garage.
- There were three petty thefts (PC 488):
  - Hillrose Drive, an ipod was taken from an unlocked vehicle.
  - Silver Fox Road, an ipod, currency, and sunglasses were removed from an unlocked vehicle.
  - Tigertail Drive, suspect removed open house signs.
- There were two stolen vehicles (VC10851) both of which were locked. One was parked on Donnie Ann Road and the other on the corner of Kempton Drive and Montecito Road.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-1**

**Date:** March 11, 2014  
**To:** Honorable Board of Directors  
**From:** Budget Committee  
**Via:** General Manager  
**Subject:** BUDGET COMMITTEE REPORT RE: FY 2013-2014 MID-YEAR  
BUDGET ADJUSTMENTS

**RECOMMENDATION:**

Receive the report of the Budget Committee recommending approval of FY 2013-2014 Mid-year Budget Adjustments.

**BACKGROUND:**

The Budget Committee met on February 25, 2014 to review the current state of the District's Budget and make recommendations to the Board. Documents reviewed by the Committee on the District's Budget are attached. Following are the recommendations of the Committee:

1. Recommend that the Board approve adjustments to Fund 10, 30 and 40 budgets to account for estimated increases/reductions in expenditures and/or revenue and recommended adjustments to the CIP project list.

The Committee was briefed on the adjustments and recommendations made by staff. These adjustments result from actual versus forecasting of revenue and expenses during the first half of the fiscal year. Worksheets in the attached report to the Budget Committee (C-1) provide details for those adjustments. Also included in these adjustments are the recommendations previously made by the Public Works/CIP Committee. These include.

- a. Transfer of \$70,000 from Fund 30 to Fund 40 to pay for repairs to the Rossmoor Signature Wall.

b. Transfer of \$17,500 from the Fund 40 Fund to Fund 10 to pay for upgrading of the District's computer system.

2. Recommend that the Board approve Resolution No. 14-03-11-01 at the appropriate time on this Agenda.

The District's Policy No. 3020 Budget Preparation Adoption and Revision requires that the mid-year budget adjustments be approved by resolution. Agenda Item G-1 incorporates that requirement.

**ATTACHMENTS:**

1. Budget Committee Agenda Item C-1 Dated February 25, 2014-Discussion with General Manager re: FY 2013-2014 Mid-year Budget Adjustments.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-1**

**Date:** February 25, 2014  
**To:** Budget Committee  
**From:** General Manager  
**Subject:** DISCUSSION WITH GENERAL MANAGER RE: FY 2013-2014 MID-YEAR BUDGET ADJUSTMENTS

**RECOMMENDATION:**

Review and make recommendations to the Board regarding mid-year budget adjustments.

**BACKGROUND:**

Board policy No. 3020 Budget Preparation, Adoption and Revision requires that the annual budget be reviewed by the Budget Committee prior to requesting the Board to approve mid-year budget adjustments at the February meeting of the Board. This year due to extenuating circumstances, the Board laid this matter over until the March meeting of the Board. Attached is a Report to the Committee and a listing of recommended adjustments to the budget.

The Public Works/CIP Committee has also met to discuss the current project list and has made recommendations to the Board to add three additional projects. The revised Fund 40 Budget recommendations are attached for you review and input.

**ATTACHMENTS:**

1. Report to the Budget Committee-FY 2013-2014 Mid-Year Budget Adjustments.
2. Public Works/CIP Committee Agenda Item (dated February 4, 2014) C-1 Discussion with the General Manager - FY 2013-2014 CIP Budget and Project list.

3. Listing of Recommended Budget Adjustments.
4. Management Letter dated September, 25 2013 from the District's Auditor re: Fund Transfer Recommendations.
5. December 2013 Revenue and Expenditure Report.
6. Draft Resolution No. 14-03-11-01 w/Attachment A.
7. Policy No. 3020 Budget Preparation, Adoption and Revision.

**REPORT TO BUDGET COMMITTEE  
FY 2013-2014 MID-YEAR BUDGET ADJUSTMENTS**

As a prelude to this report, a historical backdrop is in order. As you have been made aware over the years, the accounting/budgeting process has evolved from a state of disarray eight years ago to what is now a more highly evolved financial reporting system. The reason for the qualified reference is this: The District utilizes a hybrid accounting, auditing and budgeting system. As you know, accounting is real time, auditing is historical, and budgeting is forecasting forward. We also now utilize a beginning and ending fund balance for each Fund in accordance with the District Auditors recommendations.

The result is that what we term our “budget” it is a combination of:

- 1) A 15 month (May-June of the following year) budget forecast
- 2) A not so real time (45 day lag time) accounting document you know as the monthly Revenue and Expenditure Report and,
- 3) An annual audit report looking back 15 months (Sep-Jul of the previous year).

What this means is that budget forecasting and control is mostly based on sound fiscal management and not so much on real time fiscal data. Nonetheless, this year’s Mid-year Budget Adjustment is within reasonable bounds of the Final Budget adopted in July of 2013.

Following is a recap of our cash management practices:

- 1) Fund balances for all Funds are pooled and include restricted and unrestricted monies for both cash and investments unless they are held by a fiscal agent, U.S. Bank.
- 2) The Investment Committee/Board determines the type and amount of the District’s investments (CD’s, bonds, etc) in accordance with the District’s Investment Policy. There has been little activity in this regard due to the lack of investment opportunities other than LAIF.
- 3) Monies not invested are deposited in the District’s checking account for the payment of expenses and the remainder is deposited in LAIF, which is a leveler for the variances in monthly cash requirements



4) The Board has routinely approved the use of excess funds no longer required in Fund 10 or other sources for the District's Capital Improvement Program (CIP).

5. A designated or restricted reserve amount has been established by the Board.

6. The District's auditor has from time to time made adjustments (Fund transfers) in order to reconcile the use of funds described above.

7. A significant departure from previous years is that the Auditor has made a recommendation in the 2013 Report on Audit which advises the Board that excess reserves in Fund 30 may be used for maintenance of the Rossmoor Signature Wall.

Transfers from Fund 10 reserves have been used to fund CIP projects in Fund 40, the only source of revenue to that Fund. This year, the Fund 40 Budget has a minimal fund balance for future projects. Moreover, unbudgeted Fund 10 expenditures such as the migration of the District's computer network to Windows 7 and a proposed fee study may require the Board to consider the funding of the computer project in Fund 40 as recommended by the Public Works/CIP Committee and also a funding of a fee study out of Fund 10 reserves or delaying the project until next fiscal year.

Further, the needed repairs to the Signature Wall are estimated to be at least \$60,000. There are sufficient reserves in Fund 30 to accomplish the project. Since this project meets the definition of a capital project, it should be carried out within the framework of Fund 40. The Public Works/CIP Committee is recommending a transfer of \$70,000 from Fund 30 into Fund 40 for this project.

*It is recommended that the Budget Committee review and consider a recommendation to the Board to approve the following actions.*

1. Authorize line item budget adjustments as depicted in the FY 2013-2014 Budget Adjustment Worksheets which include the Auditor's recommendation.

As an indicator of the District's fiscal status, the attached January Revenue and Expense Report indicates that at the fiscal year's 50% mark, the District's Fund 10 budget is at 52.5% for revenue and 54.5% for expenses, which would indicate a very manageable variance. The

Audit adjustments to be made at the end of the fiscal year will likely result in little or no carryover for next fiscal year.

2. Approval of Draft Resolution No. 14-03-11-01 which is required to formally amend the Annual Budget. Interfund budget adjustments as described above, are included.

The Resolution includes Attachment A which depicts the Budget Revenue and Expenditure Totals at Mid-Year. Also attached is a comparison of Attachment A adopted in July of 2013.

The District's normal revenue picture continues to remain positive in that we are tracking above our projections. Since our major source of revenue comes from property taxes, there has been an increase in these funds. Primarily, this is due to following:

First, the 2% annual increase in property tax assessment continues to grow that revenue. Second there are a greater number of houses on the market, the reassessment on the sale of property is now increasing. Third, the number of property owners seeking a reassessment based on declining home values has mostly diminished. The result is that we continue to experience an increase in property tax revenue. Our April property tax apportionments will be very useful in forecasting actual property tax revenue for FY 2013-2014.

Still troubling, however, is that the State Legislature has yet to deal with what is now a budget surplus. The Governor is saying the State budget should reflect higher spending, but that a portion of the surplus be set aside as a rainy day fund. The legislature, however, continues to stake out their normal position on spending. With a Democratic super majority this will likely become a contest of will between the Governor and the Legislature.

The State budget process is only beginning, but hopefully will conclude prior our next year's budget development and approval. In the meantime, the actions of the Legislature should have little effect on the District's areas of responsibility, but could adversely affect the County's delivery of services to the Rossmoor community. We are confident that there will be more County budget reductions in the coming months. We will track future developments at the State and County level and report back to the Budget Committee and the Board as they become known.

At the Federal level, the Budget Stimulus Package has had little effect on local government finances. Budget woes continue to plague our

neighboring local governments, school districts and the County. Fortunately, our finances remain in good order and the recommended budget adjustments only pose manageable issues.

## GENERAL FUND SUMMARY - FUND 10

	2012-13 ACTUAL	2013-2014 FINAL BUDGET	DECEMBER 2013 ACTUAL	2013-2014 AMENDED BUDGET
<b><u>Fund Balance, Beginning</u></b>	691,498	827,014	827,014	827,014
<b><u>General Fund Revenues</u></b>				
Property Taxes	703,412	655,000	392,859	729,540
Street Light Assessments	247,550	249,000	137,262	253,500
Interest on Investments	10,660	2,100	580	2,100
From Other Govt. Agencies	57,560	57,800	814	57,800
Permit and Rental Fees	132,761	126,000	72,909	150,500
Miscellaneous Revenues	184,421	23,000	7,726	47,000
<b>Total General Fund Revenues</b>	<b>1,336,365</b>	<b>1,170,440</b>	<b>612,151</b>	<b>1,240,440</b>
<b><u>General Fund Expenditures</u></b>				
Administrative Services	340,225	316,375	184,448	388,600
Recreation	112,407	115,300	63,750	114,250
Rossmoor Park	173,952	176,815	92,654	179,553
Montecito Center	71,074	69,020	35,706	70,166
Rush Park	197,768	200,391	107,776	201,696
Street Lighting	115,338	107,480	35,045	107,580
Rossmoor Signature Wall	2,509	2,600	2,000	2,100
Street Sweeping	54,239	52,600	22,676	52,580
Parkway Trees	116,699	108,450	82,539	105,000
Mini-Parks and Medians - Dept. 90	16,637	15,045	7,814	17,010
<b>Total General Fund Expenditures</b>	<b>1,200,849</b>	<b>1,164,076</b>	<b>634,410</b>	<b>1,238,535</b>
<b>Revenues Less Expenditures</b>	<b>135,516</b>	<b>6,364</b>	<b>(22,259)</b>	<b>1,905</b>
<b><u>Fund Balance, End of Year</u></b>	<b>827,014</b>	<b>833,378</b>		<b>828,919</b>

**GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10**

<b>ACCOUNT NO.</b>		<b>2012-13 ACTUAL</b>	<b>2013-2014 FINAL BUDGET</b>	<b>DECEMBER 2013 ACTUAL</b>	<b>2013-2014 AMENDED BUDGET</b>	<b>VARIANCE</b>	<b>FOOTNOTE</b>
<b>General Fund Revenues</b>							
Property Taxes							
10-00-3000	Current Secured	645,694	655,000	360,672	667,500	12,500	Based on actual current and previous FY's.
10-00-3001	Current Unsecured	24,306	25,200	16,902	25,500	300	Based on actual current and previous FY's.
10-00-3002	Prior Secured	12,170	13,250	5,976	10,000	(3,250)	Based on actual current and previous FY's.
10-00-3003	Prior Unsecured	344	440	0	440	0	
10-00-3004	Delinquent Property Taxes	772	950	0	500	(450)	Based on actual current and previous FY's.
10-00-3010	Current Supplemental Assmnt.	9,021	6,100	9,310	14,000	7,900	Based on actual current and previous FY's.
10-00-3020	Public Utility	11,105	11,600	0	11,600	0	
<b>Total Property Taxes</b>		<b>703,412</b>	<b>712,540</b>	<b>392,859</b>	<b>729,540</b>	<b>17,000</b>	
Street Light Assessments							
10-00-3105	<b>Assessments</b>	<b>247,550</b>	<b>249,000</b>	<b>137,262</b>	<b>253,500</b>	<b>4,500</b>	Based on actual current and previous FY's.
Interest on Investments							
10-00-3200	<b>Interest</b>	<b>10,660</b>	<b>2,100</b>	<b>580</b>	<b>2,100</b>	<b>0</b>	
From Other Governmental Agencies							
10-00-1010	Taxes Receivable (Prop 1A Suspend)	70,800	0	0	0	0	
10-00-3301	State-Homeowners Prop. Tax Relief	5,560	5,800	814	5,800	0	
10-00-3302	State Mandated Cost Reimb.	0	0	0	0	0	
10-00-3305	County-Street Sweep Reimburse.	52,000	52,000	0	52,000	0	
<b>Total From Other Governmental Agencies</b>		<b>57,560</b>	<b>57,800</b>	<b>814</b>	<b>57,800</b>	<b>0</b>	
Permit and Rental Fees							
10-00-3402	Parkway Tree Permits	0	4,000	0	0	(4,000)	Based on Actual and estimate going forward.
10-00-3404	Tennis Reservations	12,026	12,500	6,374	13,000	500	Based on Actual and estimate going forward.
10-00-3405	Wall Rental	500	500	180	500	0	
10-00-3406	Volleyball & Ball Field Reservations	22,821	22,000	13,551	27,500	5,500	Seasonal payments - majority made in Spring months.
10-00-3410	Rossmoor Building Rental	3,752	4,500	1,482	4,000	(500)	Based on actual and estimate going forward.
10-00-3412	Montecito Building Rental	23,364	22,500	9,875	23,000	500	Based on actual and estimate going forward.
10-00-3414	Rush Building Rental	66,298	60,000	36,808	82,500	22,500	Additional long term contract signed this FY
10-00-3415	Tot Lot Tile	4,001	0	4,640	0	0	Tot Lot Tiles - Transferred to Fund 40
<b>Total Fees</b>		<b>132,761</b>	<b>126,000</b>	<b>72,909</b>	<b>150,500</b>	<b>24,500</b>	
Miscellaneous Revenues							
10-00-3500	Miscellaneous	3,412	3,000	1,726	3,500	500	Based on actual and estimate going forward.
10-00-3501	Funding/Miscellaneous Studies	41,009	0	6,000	6,000	6,000	New account
10-00-3502	Admin Fees	140,000	20,000	0	20,000	0	
10-00-3600	Transfer In	0	0	0	17,500	17,500	Transfer in from Fund 40 to update computers & server.
<b>Total Miscellaneous Revenues</b>		<b>184,421</b>	<b>23,000</b>	<b>7,726</b>	<b>47,000</b>	<b>6,500</b>	
<b>Total General Fund Revenues</b>		<b>1,336,365</b>	<b>1,170,440</b>	<b>612,151</b>	<b>1,240,440</b>	<b>52,500</b>	

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 10**

<b>ACCOUNT NO.</b>		<b>2012-13 ACTUAL</b>	<b>2013-2014 FINAL BUDGET</b>	<b>DECEMBER 2013 ACTUAL</b>	<b>2013-2014 AMENDED BUDGET</b>	<b>VARIANCE</b>	<b>FOOTNOTE</b>
<b>Department 10 Administrative Services</b>							
Salaries and Benefits							
10-10-4000	Board of Directors' Compensation	7,420	8,500	7,200	14,900	6,400	Additional Special and Committee Meetings called.
10-10-4001	Full Time	109,057	115,875	60,660	139,000	23,125	Part-time GM position increased to full time.
10-10-4003	Overtime	1,561	1,650	1,793	3,300	1,650	Added Committee meetings & community events
10-10-4007	Vehicle Allowance	570	750	165	500	(250)	
10-10-4010	Workers' Comp. Insurance	4,244	4,500	498	3,000	(1,500)	Premium lowered and refund issued due no claims.
10-10-4011	Medical Insurance	30,181	27,500	13,164	27,500	0	
10-10-4015	Federal Payroll Taxes	8,286	8,000	4,294	8,000	0	
10-10-4018	State Payroll Taxes	1,577	1,000	9	1,000	0	
<b>Total Salaries and Benefits</b>		<b>162,896</b>	<b>167,775</b>	<b>87,781</b>	<b>197,200</b>	<b>29,425</b>	
Operations and Maintenance							
10-10-5002	Insurance - Liability	13,509	13,500	12,389	12,500	(1,000)	SDRMA Insurance premium reduced for 2013/2014
10-10-5004	Membership & Dues	6,618	6,400	5,480	6,400	0	
10-10-5006	Travel & Meetings	1,957	2,000	299	1,500	(500)	Based on actual - estimate going forward.
10-10-5007	Board Meetings Televised Exp	0	16,800	9,322	17,200	400	
10-10-5010	Publications & Legal Notices	18,857	4,000	4,014	6,800	2,800	Addition notices sent re vacancies and board issues.
10-10-5012	Printing	832	1,200	336	800	(400)	Based on actual - estimate going forward.
10-10-5014	Postage	3,776	3,000	407	2,500	(500)	Based on actual - estimate going forward.
10-10-5016	Office & Meeting Supplies	7,317	7,200	3,208	7,200	0	
10-10-5020	Telephone	2,439	1,500	132	1,500	0	
10-10-5045	Miscellaneous Expenditures	7,658	5,500	961	5,500	0	
10-10-5046	Bank Service Charges	1,050	1,000	471	1,000	0	
10-10-5050	Elections	0	0	0	0	0	
10-10-5051	Equipment Rental	0	0	0	0	0	
<b>Total Operations and Maintenance</b>		<b>64,013</b>	<b>62,100</b>	<b>37,019</b>	<b>62,900</b>	<b>(900)</b>	
Contract Services							
10-10-5610	Legal Services	23,126	30,000	22,293	40,000	10,000	Added legal issues during 1st half of FY
10-10-5615	Financial Services	8,300	8,500	8,500	8,500	0	
10-10-5620	Miscellaneous Studies	20,633	0	0	6,000	6,000	Consulting for latent powers.
10-10-5670	Other Professional Services	55,658	42,000	28,855	60,000	18,000	Additional IT consulting for server and computers upgrades, also consultant covering GM position from August - December 2013.
<b>Total Contract Services</b>		<b>107,717</b>	<b>80,500</b>	<b>59,648</b>	<b>114,500</b>	<b>34,000</b>	
Capital Expenditures							
10-10-6010		5,599	6,000	0	14,000	8,000	Upgrade computers and server.
<b>Total Administrative Services</b>		<b>340,225</b>	<b>316,375</b>	<b>184,448</b>	<b>388,600</b>	<b>70,525</b>	

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 20**

<b>ACCOUNT NO.</b>	<b>2012-13 ACTUAL</b>	<b>2013-2014 FINAL BUDGET</b>	<b>DECEMBER 2013 ACTUAL</b>	<b>2013-2014 AMENDED BUDGET</b>	<b>VARIANCE</b>	<b>FOOTNOTE</b>
<b>Department 20 Recreation</b>						
Salaries and Benefits						
10-20-4001 Full Time	44,513	44,800	26,122	44,800	0	
10-20-4002 Part Time	20,214	22,000	12,027	22,000	0	
10-20-4003 Overtime	1,634	2,000	2,038	3,000	1,000	Added Committee meetings & community events
10-20-4005 Event Attendant	170	200	12	200	0	
10-20-4007 Vehicle Allowance	597	500	137	500	0	
10-20-4010 Workers' Comp. Insurance	1,716	1,800	511	900	(900)	Premium lowered and refund issued due no claims.
10-20-4011 Medical Insurance	7,674	7,000	3,347	7,000	0	
10-20-4015 Federal Payroll Tax	5,102	5,000	3,057	5,000	0	
10-20-4018 State Payroll Taxes	1,185	1,000	81	1,000	0	
<b>Total Salaries and Benefits</b>	<b>82,805</b>	<b>84,300</b>	<b>47,331</b>	<b>84,400</b>	<b>100</b>	
Operations and Maintenance						
10-20-5006 Travel & Meetings	538	500	14	250	(250)	Based on actual - estimate going forward.
10-20-5010 Publications & Legal Notices	171	200	150	200	0	
10-20-5012 Printing	453	500	23	250	(250)	Based on actual - estimate going forward.
10-20-5014 Postage	279	300	13	150	(150)	Based on actual - estimate going forward.
10-20-5016 Office & Meeting Supplies	1,103	1,000	685	1,000	0	
10-20-5017 Community Events	12,431	14,000	6,727	14,000	0	
10-20-5019 Fireworks	6,200	6,200	6,200	6,200	0	
10-20-5020 Telephone	1,756	1,800	814	1,800	0	
10-20-5045 Miscellaneous Expenditures	405	500	0	500	0	
10-20-5051 Equipment Rental	-	500	0	500	0	
<b>Total Operations and Maintenance</b>	<b>23,336</b>	<b>25,500</b>	<b>14,627</b>	<b>24,850</b>	<b>(650)</b>	
Contract Services						
10-20-5670 Other Professional Services	3,848	3,500	1,765	3,000	(500)	Based on actual - estimate going forward.
<b>Total Contract Services</b>	<b>3,848</b>	<b>3,500</b>	<b>1,765</b>	<b>3,000</b>	<b>0</b>	
Capital Expenditures						
10-20-6010 Equipment	2,418	2,000	27	2,000	0	
<b>Total Capital Expenditures</b>	<b>2,418</b>	<b>2,000</b>	<b>27</b>	<b>2,000</b>	<b>0</b>	
<b>Total Recreation</b>	<b>112,407</b>	<b>115,300</b>	<b>63,750</b>	<b>114,250</b>	<b>(550)</b>	

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 30**

<b>ACCOUNT NO.</b>		<b>2012-13 ACTUAL</b>	<b>2013-2014 FINAL BUDGET</b>	<b>DECEMBER 2013 ACTUAL</b>	<b>2013-2014 AMENDED BUDGET</b>	<b>VARIANCE</b>	<b>FOOTNOTE</b>
<b>Department 30 Rossmoor Park</b>							
<b>Salaries and Benefits</b>							
10-30-4001	Full Time	31,828	33,500	16,888	33,500	0	
10-30-4002	Part Time	9,961	10,300	5,230	10,300	0	
10-30-4003	Overtime	1,207	1,450	1,032	1,650	200	Added Committee meetings & community events
10-30-4005	Event Attendant	375	500	26	500	0	
10-30-4010	Workers' Comp. Insurance	4,244	4,500	1,264	3,200	(1,300)	Premium lowered and refund issued due no claims.
10-30-4011	Medical Insurance	9,480	8,700	4,135	8,700	0	
10-30-4015	Federal Payroll Taxes	3,324	3,300	1,685	3,300	0	
10-30-4018	State Payroll Taxes	726	600	1	600	0	
<b>Total Salaries and Benefits</b>		<b>61,146</b>	<b>62,850</b>	<b>30,261</b>	<b>61,750</b>	<b>(1,100)</b>	
<b>Operations and Maintenance</b>							
10-30-5010	Publications & Legal Notices	342	300	150	300	0	
10-30-5012	Printing	74	300	11	150	(150)	Based on actual - estimate going forward.
10-30-5014	Postage	94	100	4	50	(50)	Based on actual - estimate going forward.
10-30-5016	Office & Meeting Supplies	611	700	417	900	200	Based on actual - estimate going forward.
10-30-5018	Janitorial Supplies	3,214	3,500	2,525	4,000	500	Increased park and facilities usage
10-30-5020	Telephone	1,547	1,600	827	1,600	0	
10-30-5022	Utilities	52,761	43,000	33,084	53,000	10,000	Increased water due drought
10-30-5025	Sewer Tax	1,010	815	426	853	38	Actual payments/slight increase in taxes
10-30-5030	Vehicle Maintenance	1,481	1,500	270	1,000	(500)	Based on actual - estimate going forward.
10-30-5032	Buildings & Grounds-Maintenance.	14,600	17,000	5,499	16,000	(1,000)	Based on actual - estimate going forward.
10-30-5034	Alarm Systems/Security	562	750	413	750	0	
10-30-5045	Miscellaneous/Expenditures	0	500	135	500	0	
10-30-5051	Equipment Rental	0	500	0	500	0	
10-30-5052	Minor Facility Repairs/Tools	0	500	0	500	0	
<b>Total Operations and Maintenance</b>		<b>76,297</b>	<b>71,065</b>	<b>43,763</b>	<b>80,103</b>	<b>9,038</b>	
<b>Contract Services</b>							
10-30-5655	Landscape Maintenance	31,860	38,000	15,930	33,000	(5,000)	No reseeding to be done this FY
10-30-5656	Park Tree Trimming	1,061	1,000	1,001	1,200	200	Based on actual - estimate going forward.
10-30-5670	Other Professional Services	3,422	3,400	1,699	3,000	(400)	Based on actual - estimate going forward.
<b>Total Contract Services</b>		<b>36,343</b>	<b>42,400</b>	<b>18,630</b>	<b>37,200</b>	<b>(5,200)</b>	
<b>Capital Expenditures</b>							
10-30-6010	Equipment	166	500	0	500	0	
<b>Total Capital Expenditures</b>		<b>166</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>	
<b>Total Rossmoor Park</b>		<b>173,952</b>	<b>176,815</b>	<b>92,654</b>	<b>179,553</b>	<b>3,238</b>	



**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 40 Montecito Center**

<b>ACCOUNT NO.</b>		<b>2012-13 ACTUAL</b>	<b>2013-2014 FINAL BUDGET</b>	<b>DECEMBER 2013 ACTUAL</b>	<b>2013-2014 AMENDED BUDGET</b>	<b>VARIANCE</b>	<b>FOOTNOTE</b>
<b>Department 40 Montecito Center</b>							
<u>Salaries and Benefits</u>							
10-40-4001	Full Time	26,823	27,800	14,271	27,800	0	
10-40-4002	Part Time	2,916	2,100	2,069	4,000	1,900	Based on actual for previous year
10-40-4003	Overtime	829	785	710	1,000	215	Added Committee meetings & community events
10-40-4005	Event Attendant	1,432	0	0	0	0	
10-40-4010	Workers' Comp. Insurance	3,413	3,600	1,016	2,500	(1,100)	Premium lowered and refund issued due no claims.
10-40-4011	Medical Insurance	7,674	7,100	3,347	7,100	0	
10-40-4015	Federal Payroll Taxes	2,398	2,250	1,330	2,250	0	
10-40-4018	State Payroll Taxes	452	550	5	550	0	
<b>Total Salaries and Benefits</b>		<b>45,937</b>	<b>44,185</b>	<b>22,748</b>	<b>45,200</b>	<b>1,015</b>	
<u>Operations and Maintenance</u>							
10-40-5010	Publications & Legal Notices	471	200	0	200	0	
10-40-5012	Printing	74	150	11	150	0	
10-40-5014	Postage	94	150	4	150	0	
10-40-5016	Office & Meeting Supplies	711	900	417	900	0	
10-40-5018	Janitorial Supplies	3,214	3,600	2,525	3,800	200	Increased park and facilities usage
10-40-5020	Telephone	1,744	1,650	827	1,650	0	
10-40-5022	Utilities	4,064	3,500	1,975	4,000	500	Increased water due drought
10-40-5025	Sewer Tax	684	685	358	716	31	Actual payments/slight increase in taxes
10-40-5030	Vehicle Maintenance	1,133	1,500	270	1,000	(500)	Based on actual - estimate going forward.
10-40-5032	Buildings & Grounds-Maintenance.	4,086	4,000	1,787	3,500	(500)	
10-40-5034	Alarm Systems/Security	479	500	178	500	0	
10-40-5045	Miscellaneous/Expenditures	0	250	135	250	0	
10-40-5051	Equipment Rental	0	250	0	250	0	
10-40-5052	Minor Facility Repairs/Tools	0	100	0	100	0	
<b>Total Operations and Maintenance</b>		<b>16,752</b>	<b>17,435</b>	<b>8,488</b>	<b>17,166</b>	<b>(269)</b>	
<u>Contract Services</u>							
10-40-5655	Landscape Maintenance	3,540	3,300	1,770	3,300	0	
10-40-5656	Tree Trimming	1,086	1,000	1,001	1,200	200	Based on actual - estimate going forward.
10-40-5670	Other Professional Services	3,758	2,800	1,699	3,000	200	Based on actual - estimate going forward.
<b>Total Contract Services</b>		<b>8,384</b>	<b>7,100</b>	<b>4,470</b>	<b>7,500</b>	<b>400</b>	
<u>Capital Expenditures</u>							
10-40-6010	Equipment	0	300	0	300	0	
<b>Total Capital Expenditures</b>		<b>0</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>400</b>	
<b>Total Montecito Center</b>		<b>71,074</b>	<b>69,020</b>	<b>35,706</b>	<b>70,166</b>	<b>1,546</b>	

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 50**

<b>ACCOUNT NO.</b>	<b>2012-13 ACTUAL</b>	<b>2013-2014 FINAL BUDGET</b>	<b>DECEMBER 2013 ACTUAL</b>	<b>2013-2014 AMENDED BUDGET</b>	<b>VARIANCE</b>	<b>FOOTNOTE</b>
<b>Department 50 Rush Park</b>						
<u>Salaries and Benefits</u>						
10-50-4001 Full Time	31,828	33,500	16,888	33,500	0	
10-50-4002 Part Time	8,940	8,200	4,701	8,200	0	
10-50-4003 Overtime	1,211	1,150	1,032	1,650	500	Added Committee meetings & community events
10-50-4005 Event Attendant	2,092	4,000	1,867	3,000	(1,000)	Based on actual - estimate going forward.
10-50-4010 Workers' Comp. Insurance	4,244	4,500	1,264	3,200	(1,300)	Premium lowered and refund issued due no claims.
10-50-4011 Medical Insurance	9,480	8,700	4,135	8,700	0	
10-50-4015 Federal Payroll Taxes	3,454	3,400	1,786	3,400	0	
10-50-4018 State Payroll Taxes	794	775	52	775	0	
<b>Total Salaries and Benefits</b>	<b>62,042</b>	<b>64,225</b>	<b>31,724</b>	<b>62,425</b>	<b>(1,800)</b>	
<u>Operations and Maintenance</u>						
10-50-5010 Publications & Legal Notices	428	500	150	500	0	
10-50-5012 Printing	174	500	11	500	0	
10-50-5014 Postage	94	100	4	100	0	
10-50-5016 Office & Meeting Supplies	741	900	417	900	0	
10-50-5018 Janitorial Supplies	3,224	3,600	2,532	3,600	0	
10-50-5020 Telephone	1,700	1,800	827	1,800	0	
10-50-5022 Utilities	61,176	53,000	37,536	64,000	11,000	Increased water due drought
10-50-5025 Sewer Tax	3,116	3,116	1,711	3,421	305	Actual payments/slight increase in taxes
10-50-5030 Vehicle Maintenance	1,524	1,500	270	1,000	(500)	Based on actual - estimate going forward.
10-50-5032 Buildings & Grounds-Maintenance	25,497	25,000	13,569	23,500	(1,500)	Based on actual - estimate going forward.
10-50-5034 Alarm Systems/Security	488	750	259	750	0	
10-50-5045 Miscellaneous/Expenditures	0	500	135	500	0	
10-50-5051 Equipment Rental	139	500	0	500	0	
10-50-5052 Minor Facility Repairs/Tools	0	1,500	0	500	(1,000)	Based on actual - estimate going forward.
<b>Total Operations and Maintenance</b>	<b>98,301</b>	<b>93,266</b>	<b>57,422</b>	<b>101,571</b>	<b>8,305</b>	
<u>Contract Services</u>						
10-50-5655 Landscape Maintenance	32,776	38,000	15,930	33,000	(5,000)	No reseeding to be done this FY
10-50-5656 Tree Trimming	1,061	1,000	1,001	1,200	200	Based on actual - estimate going forward.
10-50-5670 Other Professional Services	3,422	3,400	1,699	3,000	(400)	Based on actual - estimate going forward.
<b>Total Contract Services</b>	<b>37,259</b>	<b>42,400</b>	<b>18,630</b>	<b>37,200</b>	<b>(5,200)</b>	
<u>Capital Expenditures</u>						
10-50-6010 Equipment	166	500	0	500	0	
<b>Total Capital Expenditures</b>	<b>166</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	
<b>Total Rush Park</b>	<b>197,768</b>	<b>200,391</b>	<b>107,776</b>	<b>201,696</b>	<b>1,305</b>	

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 60, 65, and 70**

ACCOUNT NO.	2012-13 ACTUAL	2013-2014 FINAL BUDGET	DECEMBER 2013 ACTUAL	2013-2014 AMENDED BUDGET	VARIANCE	FOOTNOTE
<b>Department 60 Street Lighting</b>						
Operations and Maintenance						
10-60-5020 Telephone	567	480	289	580	100	Based on actual - estimate going forward.
Contract Services						
10-60-5650 Lighting & Maintenance	114,771	107,000	34,756	107,000	0	
<b>Total Street Lighting</b>	<b>115,338</b>	<b>107,480</b>	<b>35,045</b>	<b>107,580</b>	<b>100</b>	
<b>Department 65 Rossmoor Signature Wall</b>						
Operations and Maintenance						
10-65-5002 Insurance - Liability	2,500	2,500	2,000	2,000	(500)	Based on actual - estimate going forward.
10-65-5032 Buildings & Grounds-Maintenance	9	100	0	100	0	
<b>Total Rossmoor Signature Wall</b>	<b>2,509</b>	<b>2,600</b>	<b>2,000</b>	<b>2,100</b>	<b>(500)</b>	
<b>Department 70 Street Sweeping</b>						
<b>Operations and Maintenance</b>						
10-70-5020 Telephone	567	500	289	580	80	Based on actual - estimate going forward.
10-70-5030 Vehicle Maintenance	0	100	0	0	(100)	Based on actual - estimate going forward.
<b>Total Operations and Maintenance</b>	<b>567</b>	<b>600</b>	<b>289</b>	<b>580</b>	<b>(20)</b>	
Contract Services						
10-70-5642 Street Sweeping	53,671	52,000	22,387	52,000	0	
<b>Total Street Sweeping</b>	<b>54,239</b>	<b>52,600</b>	<b>22,676</b>	<b>52,580</b>	<b>(20)</b>	

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 80**

<b>ACCOUNT NO.</b>	<b>2012-13 ACTUAL</b>	<b>2013-2014 FINAL BUDGET</b>	<b>DECEMBER 2013 ACTUAL</b>	<b>2013-2014 AMENDED BUDGET</b>	<b>VARIANCE</b>	<b>FOOTNOTE</b>
<b>Department 80 Parkway Trees</b>						
Salaries and Benefits						
10-80-4002 Salaries Part Time	13,515	15,500	8,238	15,500	0	
10-80-4007 Vehicle Allowance	124	500	87	500	0	
10-80-4010 Workers' Comp. Insurance	0	250	0	0	(250)	Premium lowered and refund issued due no claims.
10-80-4015 Federal Payroll Tax -FICA	1,041	900	630	1,100	200	Based on actual - estimate going forward.
10-80-4018 State Payroll Taxes	296	300	0	300	0	
<b>Total Salaries and Benefits</b>	<b>14,976</b>	<b>17,450</b>	<b>8,956</b>	<b>17,400</b>	<b>(50)</b>	
Operations and Maintenance						
10-80-5012 Printing	6	50	1	50	0	
10-80-5014 Postage	215	300	2	300	0	
10-80-5016 Office & Meeting Supplies	<b>164</b>	<b>200</b>	<b>102</b>	<b>200</b>	0	
10-80-5020 Telephone	1,436	900	277	900	0	
10-80-5030 Vehicle Maintenance	199	300	192	300	0	
10-80-5051 Equipment Rental	-	250	0	250	0	
<b>Total Operations and Maintenance</b>	<b>2,020</b>	<b>2,000</b>	<b>573</b>	<b>2,000</b>	<b>0</b>	
Contract Services						
10-80-5656 Tree Trimming	70,123	60,000	63,213	67,000	7,000	Based on actual - estimate going forward.
10-80-5660 Tree Removals	3,327	3,700	0	700	(3,000)	Based on actual - estimate going forward.
10-80-5656 Tree Watering Program	1,271	1,300	348	400	(900)	Staff scheduled to water trees in the FY
10-80-5670 Other Professional Services	7,896	6,000	3,363	5,500	(500)	Based on actual - estimate going forward.
<b>Total Contract Services</b>	<b>82,617</b>	<b>71,000</b>	<b>66,924</b>	<b>73,600</b>	<b>2,600</b>	
Capital Expenditures						
10-80-6015 Trees	17,087	18,000	6,086	12,000	(6,000)	Based on actual - estimate going forward.
<b>Total Parkway Trees</b>	<b>116,699</b>	<b>108,450</b>	<b>82,539</b>	<b>105,000</b>	<b>(3,450)</b>	

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 90 Mini-Parks & Medians**

<b>ACCOUNT NO.</b>	<b>2012-13 ACTUAL</b>	<b>2013-2014 FINAL BUDGET</b>	<b>DECEMBER 2013 ACTUAL</b>	<b>2013-2014 AMENDED BUDGET</b>	<b>VARIANCE</b>	<b>FOOTNOTE</b>
<b>Department 90 Mini-Parks &amp; Medians</b>						
<u>Salaries and Benefits</u>						
10-90-4001 Full Time	711	800	360	700	(100)	
10-90-4002 Part Time	265	375	0	265	(110)	
10-90-4003 Overtime	32	60	21	60	0	
10-90-4010 Workers' Comp. Insurance	199	200	59	150	(50)	Premium lowered and refund issued due no claims.
10-90-4015 Federal Payroll Taxes	58	70	29	70	0	
10-90-4018 State Payroll Taxes	11	15	0	15	0	
<b>Total Salaries and Benefits</b>	<b>1,276</b>	<b>1,520</b>	<b>469</b>	<b>1,260</b>	<b>(260)</b>	
<u>Operations and Maintenance</u>						
10-90-5020 Telephone	572	500	284	500	0	
10-90-5022 Utilities	9,718	7,500	4,120	9,000	1,500	Increased water due drought
10-90-5030 Vehicle Maintenance	0	100	0	100	0	
10-90-5032 Building & Grounds Maintenance.	1,102	750	811	1,500	750	Unanticipated repairs for backflow needed.
10-90-5045 Miscellaneous/Expenditures	0	100	0	100	0	
10-90-5051 Equipment Rental	0	100	0	100	0	
10-90-5052 Minor Facility Repairs/Tools	0	200	0	200	0	
<b>Total Operations and Maintenance</b>	<b>11,393</b>	<b>9,250</b>	<b>5,215</b>	<b>11,500</b>	<b>2,250</b>	
<u>Contract Services</u>						
10-90-5655 Landscape Maintenance	3,540	3,600	1,770	3,600	0	
10-90-5656 Tree Trimming	362	500	334	500	0	
10-90-5670 Other Professional Services	67	75	26	50	(25)	
<b>Total Contract Services</b>	<b>3,969</b>	<b>4,175</b>	<b>2,130</b>	<b>4,150</b>	<b>(25)</b>	
<u>Capital Expenditures</u>						
10-90-6010 Equipment	0	100	0	100	0	
<b>Total Capital Expenditures</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>	
<b>Total Mini-Parks &amp; Medians</b>	<b>16,637</b>	<b>15,045</b>	<b>7,814</b>	<b>17,010</b>	<b>1,965</b>	
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,200,849</b>	<b>1,164,076</b>	<b>634,410</b>	<b>1,238,535</b>	<b>74,459</b>	

**RUSH PARK ASSESSMENT DISTRICT - FUND 20  
REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2012-13 ACTUAL	2013-2014 FINAL BUDGET	DECEMBER 2013 ACTUAL	2013-2014 AMENDED BUDGET	VARIANCE	FOOTNOTE
<b>Assigned Fund Balance, Beginning</b>		<b>203,129</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Rush Park AD Revenues</b>							
Assessments							
20-00-3100	Current Year Secured	378,617	380,000	215,721	380,000	0	
20-00-3101	Prior Year Secured	3,696	3,400	3,488	3,400	0	
20-00-3200	Interest	0	0	0	0	0	
20-00-3500	Transfer in other funds	0	0	0	0	0	
20-00-3500	Other Misc. Rev.	0	0	0	0	0	
<b>Total Rush Park AD Revenues</b>		<b>382,312</b>	<b>383,400</b>	<b>219,210</b>	<b>383,400</b>		
<b>Rush Park AD Expenditures</b>							
20-50-5619	Bond Trustee	2,875	2,875	2,875	2,875	0	
20-50-5617	Admin Fee	240,000	20,000	0	20,000	0	
<b>Total Contract Services</b>		<b>242,875</b>	<b>22,875</b>	<b>2,875</b>	<b>22,875</b>		
Annual Debt Service							
20-50-5800	Principal	0	220,000	220,000	220,000	0	
20-50-5801	Interest	141,980	135,160	70,990	131,089	(4,071)	Interest from Reserve account deducted.
Increase due in Bond Reserve							
<b>Total Annual Debt Service</b>		<b>141,980</b>	<b>355,160</b>	<b>290,990</b>	<b>351,089</b>		
<b>Total Rush Park AD Expenditures</b>		<b>384,855</b>	<b>378,035</b>	<b>293,865</b>	<b>373,964</b>	(4,071)	
<b>Revenues Less Expenditures</b>		<b>(2,543)</b>	<b>5,365</b>	<b>(74,655)</b>	<b>9,436</b>	4,071	
<b>Transfers Out</b>		(200,586)	0	0	0	0	
<b>(1) Transfer Out - (To Fund 50 as directed by auditor)</b>		203,129	0	0	0	0	
<b>Assigned Fund Balance, End of Year</b>		<b>0</b>	<b>5,365</b>	<b>(74,655)</b>	<b>9,436</b>	4,071	

(1) Transfer out to Agency Fund per Auditor Recommendation.

**ROSSMOOR WALL SPECIAL TAX - FUND 30  
REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2012-13 ACTUAL	2013-2014 FINAL BUDGET	DECEMBER 2013 ACTUAL	2013-14 AMENDED BUDGET	VARIANCE	FOOTNOTE
<b><u>Restricted Fund Balance, Beginning</u></b>		<b>173,145</b>	<b>175,257</b>	<b>175,257</b>	<b>175,257</b>		
<b><u>Rossmoor Wall Revenues</u></b>							
30-00-3100	Current Year Secured	85,995	87,700	48,326	87,700	0	
30-00-3101	Prior Year Secured	977	780	771	780	0	
30-00-3200	Interest	0	1,000	0	1,000	0	
30-00-3500	Other Misc. Rev.	0	0	0	0	0	
<b>Total Rossmoor Wall Revenues</b>		<b>86,972</b>	<b>89,480</b>	<b>49,097</b>	<b>89,480</b>	<b>0</b>	
<b><u>Rossmoor Wall Expenditures</u></b>							
<b>30-65-5619</b>	<b>Bond Trustee</b>	<b>2,530</b>	<b>2,530</b>	<b>2,530</b>	<b>2,530</b>	<b>0</b>	
<b><u>Annual Debt Service</u></b>							
30-65-5800	Principal	60,000	65,000	65,000	65,000	0	
30-65-5801	Interest	22,330	18,705	10,295	18,705	0	
30-65-6005	Buildings and Improvements	0	0	1,450	1,450	1,450	Wall repaired/Bricks replaced
<b>Total Annual Debt Service</b>		<b>82,330</b>	<b>83,705</b>	<b>76,745</b>	<b>85,155</b>	<b>1,450</b>	
<b>30-65-6600</b>	<b>Transfer Out/Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	To Fund 40 for wall repair
<b>Total Rossmoor Wall Expenditures</b>		<b>84,860</b>	<b>86,235</b>	<b>79,275</b>	<b>157,685</b>	<b>71,450</b>	
<b><u>Revenues Less Expenditures</u></b>		<b>2,112</b>	<b>3,245</b>	<b>(30,178)</b>	<b>(68,205)</b>		
<b><u>Restricted Fund Balance, End of Year</u></b>		<b>175,257</b>	<b>178,502</b>	<b>145,079</b>	<b>107,052</b>		

**CAPITAL IMPROVEMENT PROGRAM - FUND 40  
REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

<b>ACCOUNT NO.</b>	<b>TITLE</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 FINAL BUDGET</b>	<b>DECEMBER 2013 ACTUAL</b>	<b>2013-14 AMENDED BUDGET</b>	<b>VARIANCE</b>	<b>FOOTNOTE</b>
	<b><u>Assigned Fund Balance, Beginning</u></b>	<b>189,789</b>	<b>226,319</b>	<b>226,319</b>	<b>226,319</b>		
	<b><u>Revenues</u></b>						
	40-00-3600 Transfer In	100,000	0	0	70,000	70,000	From Fund 30 for wall repair
	<b>Total Capital Improvement Program Revenues</b>	<b>289,789</b>	<b>226,319</b>	<b>226,319</b>	<b>296,319</b>	<b>0</b>	
	<b><u>Expenditures</u></b>						
	Dept.						
	Rossmoor Park	9,276	0	0	0	0	
	Montecito Center	8,150	0	0	0	0	
	Rush Park	30,145	194,950	120,823	169,950	(25,000)	
	Rossmoor Wall	0	0	0	70,000	70,000	Repair damaged brick - New project
	General	15,899	16,050	13,429	16,050	0	
	Transfer Out	0	0	0	17,500	17,500	Transfer to Fund 10 for Computer Upgrade
	<b>Total Expenditures</b>	<b>63,470</b>	<b>211,000</b>	<b>134,252</b>	<b>273,500</b>	<b>62,500</b>	
	<b><u>Revenues Less Expenditures</u></b>	<b>226,319</b>	<b>15,319</b>	<b>92,067</b>	<b>22,819</b>		
	<b><u>Assigned Fund Balance, End of Year</u></b>	<b>226,319</b>	<b>15,319</b>	<b>92,067</b>	<b>22,819</b>		



**FOUR-YEAR CAPITAL IMPROVEMENT PROGRAM BUDGET**

**2013-2014 AMENDED BUDGET - FUND 40**

PROJECT TITLE	ACTUAL FY 2012-2013	FINAL BUDGET 2013- 2014	DECEMBER 2013 ACTUAL	AMENDED BUDGET 2013- 2014	2013-2014 VARIANCE	Information Only FY 2014-2015	Information Only FY 2015-2016	Information Only FY 2016-2017
<b>REVENUES</b>								
Beginning Fund Balance	\$189,789	\$226,319	\$226,319	\$226,319	\$0	\$26,996	(\$264,304)	(\$264,304)
Transfer from Fund 20 (thru Fund 10)	\$100,000	0	0	0	\$0	0	0	0
Transfer from Fund 30	\$0	0	0	70,000	70,000	0	0	0
<b>TOTAL REVENUES</b>	<b>\$289,789</b>	<b>\$226,319</b>	<b>\$226,319</b>	<b>\$296,319</b>	<b>\$70,000</b>	<b>\$26,996</b>	<b>(\$264,304)</b>	<b>(\$264,304)</b>
<b>EXPENSES</b>								
<b>ROSSMOOR PARK</b>								
Replace Chain Link Fencing Around Backstops								
<b>ROSSMOOR PARK SUBTOTAL</b>	<b>\$9,276</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MONTECITO</b>								
Redesign Interior						\$95,000		
Redesign Courtyard						\$49,800		
<b>MONTECITO SUBTOTAL</b>	<b>\$8,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$144,800</b>	<b>\$0</b>	<b>\$0</b>
<b>RUSH PARK</b>								
Replace Peripheral HVAC System in Auditorium - <b>COMPLETED</b>	\$24,000							
Tot Lot Equipment - Swing Set and Hooded Slides (2) to be consistent with safety regulations.		150,000	120,823	120,823	(\$29,177)			
Parking Lot Repair		\$25,000	\$0	\$25,000	\$0			
Upgrade Auditorium Lamp Fixtures and Install Emergency Lighting		19,950	0	19,950	\$0			
Baseball Field - Replace with dustless dirt. Sked TBD.						35,000		
Rehabilitate and Upgrade Outdoor Men's Restrooms (including waterless urinals) (\$667 spent on design in FY 2011-12)						14,000		
Revise Landscape						20,700		
Canopy Entrance for Auditorium						37,800		
Replace Temporary Picnic Canopy with Permanent Shade Structure						39,000		
Install Solar Panels						TBD		
Outlet and Circuit Breaker for Movies and Concerts in the Park. (TBD in which FY.) = \$10,500								
<b>RUSH PARK SUBTOTAL</b>	<b>\$30,145</b>	<b>\$194,950</b>	<b>\$120,823</b>	<b>\$165,773</b>	<b>(\$29,177)</b>	<b>\$146,500</b>	<b>\$0</b>	<b>\$0</b>
<b>ROSSMOOR WALL</b>								
Replace damaged bricks	\$0	\$0	\$0	\$70,000	\$70,000			
<b>GENERAL</b>								
Rossmoor Shopping Village Signage		\$16,050	\$13,429	\$16,050	\$0			
Irrigation Box for Rossmoor Triangle								
Security Cameras at Rossmoor Entrances (added 2/12/13)								
<b>GENERAL SUBTOTAL</b>	<b>\$15,899</b>	<b>\$16,050</b>	<b>\$13,429</b>	<b>\$16,050</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfer to Fund 10 for Computer Upgrade	\$0	\$0	\$0	\$17,500	\$17,500			
<b>TOTAL EXPENSES</b>	<b>\$63,470</b>	<b>\$211,000</b>	<b>\$134,252</b>	<b>\$269,323</b>	<b>n/a</b>	<b>\$291,300</b>	<b>\$0</b>	<b>\$0</b>
<b>ENDING FUND BALANCE</b>	<b>\$226,319</b>	<b>\$15,319</b>	<b>n/a</b>	<b>\$26,996</b>	<b>n/a</b>	<b>(\$264,304)</b>	<b>(\$264,304)</b>	<b>(\$264,304)</b>



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September 25, 2013

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To the Management and Board of Directors  
Rossmoor Community Services District

In planning and performing our audit of the financial statements of Rossmoor Community Services District (the District) for the year ended June 30, 2013, we considered the District's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

During our audit, we noted a certain matter that is presented for your consideration. This letter does not affect our report dated September 25, 2013 on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, or assist you in implementing the recommendations. Our comments are summarized as follows:

(1)

Transfer of Accumulated Special Assessment Revenue  
to the Trustee in Anticipation of Debt Payoff Related  
to the 1998 Certificates of Participation

**Background** – The District receives special assessments collected by the County as approved by the voters for the payment of the 1998 Certificates of Participation (1998 Rossmoor Wall Project). The funds collected from these special assessments are used to make annual debt service payments for the Certificates of Participation (COPs). Any funds collected in excess of the annual debt service requirements have been appropriately accounted for as restricted in the District's financial statements.

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Based on the remaining annual debt service requirements, the projected special assessment revenue, and the accumulated special assessments including the reserve fund, we anticipate that the District will be in a position to retire the COPs during fiscal year 2016, which is 2 years before the scheduled maturity date in fiscal year 2018. Although these funds are appropriately segregated and restricted in the District's accounting records, only the reserve fund is held by the Trustee. The accumulated special assessments are in the custody of the District, and included in its pooled cash and investment accounts.

**Recommendation** – We recommend that the District either (1) plan to remit the accumulated special assessments as reported in the Debt Service Fund PIFC Rossmoor Wall (Fund 30) of the District's financial statements, to the Trustee (U.S. Bank) to be deposited in the Installment Payment Fund maintained by the Trustee before or early in fiscal year ending June 30, 2015 in accordance with Section 4.06(b) of the Installment Sale Agreement, or (2) use the accumulated special assessments for repairs and maintenance of the Rossmoor Wall in accordance with Section 4.06(c) of the Installment Sale Agreement. The District should also plan to consult its attorney regarding the appropriate actions related to the continuation or cessation of the special assessments related to the COPs in accordance with applicable laws and regulations.

**Management's Response** – Management concurs with the Auditor's recommendations. A more pressing need for the accumulated special assessments is a need for repairs to the Rossmoor Wall. Due to weathering, there are a substantial number of bricks which are deteriorating and/or crumbling. Section 4.06(c) Release from Lien of the Installment Sale Agreement states that once, "Special Tax Revenues in excess of amounts required for the payment of Installation Payments and for the replenishment of the Reserve Fund, in that Certificate Year shall be released from the lien of this Installation Sale Agreement and shall be available for any lawful purpose of the District." It is therefore the position of management that accumulated special assessments above the required reserve funds continue to be accumulated until such time as sufficient funds are available for the necessary repairs to the Rossmoor Wall.

ROGERS, ANDERSON, MALODY & SCOTT, LLP

A handwritten signature in cursive script that reads "Rogers Anderson Malody & Scott, LLP". The signature is written in black ink and is positioned below the typed name of the law firm.

REVENUE / EXPENDITURE SUMMARY REPORT  
 FUND 10 - GENERAL FUND  
 December 2013 @ 50%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
<b>Revenues</b>						
PROPERTY TAXES	712,540.00	712,540.00	392,859.32	311,146.36	319,680.68	55.1
STREET LIGHT ASSESSMENTS	249,000.00	249,000.00	137,262.40	108,764.96	111,737.60	55.1
USE OF MONEY AND PROPERTY	2,100.00	2,100.00	579.69	0.00	1,520.31	27.6
OTHER GOVERNMENT AGENCIES	57,800.00	57,800.00	814.32	814.32	56,985.68	1.4
FEES AND SERVICES	120,000.00	122,000.00	68,269.25	11,529.00	53,730.75	56.0
OTHER REVENUE	23,000.00	23,000.00	12,365.66	6,032.00	10,634.34	53.8
<b>Total Revenues</b>	<b>1,164,440.00</b>	<b>1,166,440.00</b>	<b>612,150.64</b>	<b>438,286.64</b>	<b>554,289.36</b>	<b>52.5</b>
<b>Expenditures</b>						
ADMINISTRATION 1, 2, 3, 4, 5	316,375.00	316,375.00	184,447.76	30,012.20	131,927.24	58.3
RECREATION 2	115,300.00	115,300.00	63,750.17	8,259.69	51,549.83	55.3
ROSSMOOR PARK 2, 6, 7, 8	176,815.00	176,815.00	92,654.38	14,375.31	84,160.62	52.4
MONTECITO CENTER 2, 6, 8, 9	69,020.00	69,020.00	35,706.07	6,524.53	33,313.93	51.7
RUSH PARK 2, 6, 7, 8	200,391.00	200,391.00	107,776.30	21,105.87	92,614.70	53.8
STREET LIGHTING	107,480.00	107,480.00	35,044.87	8,732.84	72,435.13	32.6
ROSSMOOR WALL	2,600.00	2,600.00	2,000.00	0.00	600.00	76.9
STREET SWEEPING	52,600.00	52,600.00	22,676.47	4,642.41	29,923.53	43.1
PARKWAY TREES 8	108,450.00	108,450.00	82,539.16	6,215.40	25,910.84	76.1
MINI-PARKS, MEDIANS & TRIANGLE 10	15,045.00	15,045.00	7,814.78	1,365.58	7,230.22	51.9
<b>Total Expenditures</b>	<b>1,164,076.00</b>	<b>1,164,076.00</b>	<b>634,409.96</b>	<b>101,233.83</b>	<b>529,666.04</b>	<b>54.5</b>

**Audited Fund Balance  
 at June 30, 2013**

**\$ 827,014.00**

**REVENUE REPORT**  
December 2013 @ 50%

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Rossmoor Community

For the Period: 7/1/2013 to 12/31/2013	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Fund: 10 - GENERAL FUND</b>							
<b>Revenues</b>							
Dept: 00							
PROPERTY TAXES	712,540.00	712,540.00	392,859.32	311,146.36	0.00	319,680.68	55.1
ASSESSMENTS	249,000.00	249,000.00	137,262.40	108,764.96	0.00	111,737.60	55.1
USE OF MONEY AND PROPERTY	2,100.00	2,100.00	579.69	0.00	0.00	1,520.31	27.6
OTHER GOVERNMENT AGENCIES	57,800.00	57,800.00	814.32	814.32	0.00	56,985.68	1.4
FEES AND SERVICES	122,000.00	122,000.00	68,269.25	11,529.00	0.00	53,730.75	56.0
OTHER REVENUE	23,000.00	23,000.00	12,385.66	6,032.00	0.00	10,634.34	53.8
Dept: 00	1,166,440.00	1,166,440.00	612,150.64	438,286.64	0.00	554,289.36	52.5
<b>Revenues</b>	<b>1,166,440.00</b>	<b>1,166,440.00</b>	<b>612,150.64</b>	<b>438,286.64</b>	<b>0.00</b>	<b>554,289.36</b>	<b>52.5</b>
<b>Grand Total Net Effect:</b>	<b>1,166,440.00</b>	<b>1,166,440.00</b>	<b>612,150.64</b>	<b>438,286.64</b>	<b>0.00</b>	<b>554,289.36</b>	

EXPENDITURE REPORT  
December 2013 @ 50%

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Rossmoor Community

For the Period: 7/1/2013 to 12/31/2013  
Fund: 10 - GENERAL FUND

Expenditures

Dept: 10 ADMINISTRATION

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
SALARIES AND BENEFITS 1,2	167,775.00	167,775.00	87,780.82	19,395.71	0.00	79,994.18	52.3
OPERATIONS AND MAINTENANCE 3	62,100.00	62,100.00	37,019.01	3,368.16	0.00	25,080.99	59.6
CONTRACT SERVICES 4,5	80,500.00	80,500.00	59,647.93	7,248.33	0.00	20,852.07	74.1
CAPITAL EXPENDITURES	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0

ADMINISTRATION

316,375.00 316,375.00 184,447.76 30,012.20 0.00 131,927.24 58.3

Dept: 20 RECREATION

SALARIES AND BENEFITS 2	84,300.00	84,300.00	47,331.42	7,695.64	0.00	36,968.58	56.1
OPERATIONS AND MAINTENANCE	25,500.00	25,500.00	14,626.57	383.70	0.00	10,873.43	57.4
CONTRACT SERVICES	3,500.00	3,500.00	1,765.23	180.35	0.00	1,734.77	50.4
CAPITAL EXPENDITURES	2,000.00	2,000.00	26.95	0.00	0.00	1,973.05	1.3

RECREATION

115,300.00 115,300.00 63,750.17 8,259.69 0.00 51,549.83 55.3

Dept: 30 ROSSMOOR PARK

SALARIES AND BENEFITS 2	62,850.00	62,850.00	30,261.36	5,451.09	0.00	32,588.64	48.1
OPERATIONS AND MAINTENANCE 6,7	71,065.00	71,065.00	43,762.73	6,058.23	0.00	27,302.27	61.6
CONTRACT SERVICES 8	42,400.00	42,400.00	18,630.29	2,865.99	0.00	23,769.71	43.9
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0

ROSSMOOR PARK

176,815.00 176,815.00 92,654.38 14,375.31 0.00 84,160.62 52.4

Dept: 40 MONTECITO CENTER

SALARIES AND BENEFITS 2,9	44,185.00	44,185.00	22,747.79	4,348.91	0.00	21,437.21	51.5
OPERATIONS AND MAINTENANCE 6	17,435.00	17,435.00	8,487.99	1,669.63	0.00	8,947.01	48.7
CONTRACT SERVICES 8	7,100.00	7,100.00	4,470.29	505.99	0.00	2,629.71	63.0
CAPITAL EXPENDITURES	300.00	300.00	0.00	0.00	0.00	300.00	0.0

MONTECITO CENTER

69,020.00 69,020.00 35,706.07 6,524.53 0.00 33,313.93 51.7

Dept: 50 RUSH PARK

SALARIES AND BENEFITS 2	64,225.00	64,225.00	31,723.81	5,526.14	0.00	32,501.19	49.4
OPERATIONS AND MAINTENANCE 6,7	93,266.00	93,266.00	57,422.20	12,713.74	0.00	35,843.80	61.6
CONTRACT SERVICES 8	42,400.00	42,400.00	18,630.29	2,865.99	0.00	23,769.71	43.9
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0

RUSH PARK

200,391.00 200,391.00 107,776.30 21,105.87 0.00 92,614.70 53.8

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December 2013 @ 50%

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Rossmoor Community

For the Period: 7/1/2013 to 12/31/2013	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb YTD	UnencBal	% Bud
<b>Fund: 10 - GENERAL FUND</b>							
<b>Expenditures</b>							
<b>Dept: 60 STREET LIGHTING</b>							
OPERATIONS AND MAINTENANCE	480.00	480.00	289.35	43.17	0.00	190.65	60.3
CONTRACT SERVICES	107,000.00	107,000.00	34,755.52	8,689.67	0.00	72,244.48	32.5
<b>STREET LIGHTING</b>	<b>107,480.00</b>	<b>107,480.00</b>	<b>35,044.87</b>	<b>8,732.84</b>	<b>0.00</b>	<b>72,435.13</b>	<b>32.6</b>
<b>Dept: 65 ROSSMOOR WALL</b>							
OPERATIONS AND MAINTENANCE	2,600.00	2,600.00	2,000.00	0.00	0.00	600.00	76.9
<b>ROSSMOOR WALL</b>	<b>2,600.00</b>	<b>2,600.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>600.00</b>	<b>76.9</b>
<b>Dept: 70 STREET SWEEPING</b>							
OPERATIONS AND MAINTENANCE	600.00	600.00	289.35	43.17	0.00	310.65	48.2
CONTRACT SERVICES	52,000.00	52,000.00	22,387.12	4,599.24	0.00	29,612.88	43.1
<b>STREET SWEEPING</b>	<b>52,600.00</b>	<b>52,600.00</b>	<b>22,676.47</b>	<b>4,642.41</b>	<b>0.00</b>	<b>29,923.53</b>	<b>43.1</b>
<b>Dept: 80 PARKWAY TREES</b>							
SALARIES AND BENEFITS	17,450.00	17,450.00	8,955.63	1,404.83	0.00	8,494.37	51.3
OPERATIONS AND MAINTENANCE 10	2,000.00	2,000.00	573.10	97.46	0.00	1,426.90	28.7
CONTRACT SERVICES	71,000.00	71,000.00	66,924.28	2,769.11	0.00	4,075.72	94.3
CAPITAL EXPENDITURES	18,000.00	18,000.00	6,086.15	1,944.00	0.00	11,913.85	33.8
<b>PARKWAY TREES</b>	<b>108,450.00</b>	<b>108,450.00</b>	<b>82,539.16</b>	<b>6,215.40</b>	<b>0.00</b>	<b>25,910.84</b>	<b>76.1</b>
<b>Dept: 90 MINI-PARKS AND MEDIANS</b>							
SALARIES AND BENEFITS	1,520.00	1,520.00	469.07	78.28	0.00	1,050.93	30.9
OPERATIONS AND MAINTENANCE	9,250.00	9,250.00	5,215.37	976.41	0.00	4,034.63	56.4
CONTRACT SERVICES 8	4,175.00	4,175.00	2,130.34	310.89	0.00	2,044.66	51.0
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
<b>MINI-PARKS AND MEDIANS</b>	<b>15,045.00</b>	<b>15,045.00</b>	<b>7,814.78</b>	<b>1,365.58</b>	<b>0.00</b>	<b>7,230.22</b>	<b>51.9</b>
<b>Expenditures</b>	<b>1,164,076.00</b>	<b>1,164,076.00</b>	<b>634,409.96</b>	<b>101,233.83</b>	<b>0.00</b>	<b>529,666.04</b>	<b>54.5</b>
<b>Grand Total Net Effect:</b>	<b>-1,164,076.00</b>	<b>-1,164,076.00</b>	<b>-634,409.96</b>	<b>-101,233.83</b>	<b>0.00</b>	<b>-529,666.04</b>	

REVENUE/EXPENDITURE REPORT

December 2013 @ 50%

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Rossmoor Community

For the Period: 7/1/2013 to 12/31/2013		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
3000	Current Secured Property Taxes	655,000.00	655,000.00	360,671.71	306,845.59	0.00	294,328.29	55.1
3001	Current unsecured prop tax	25,200.00	25,200.00	16,901.95	0.00	0.00	8,298.05	67.1
3002	Prior secured property taxes	13,250.00	13,250.00	5,975.51	1,149.54	0.00	7,274.49	45.1
3003	Prior unsecured prop taxes	440.00	440.00	0.00	0.00	0.00	440.00	0.0
3004	Delinquent property taxes	950.00	950.00	0.00	0.00	0.00	950.00	0.0
3010	Current supplemental assessmnt	6,100.00	6,100.00	9,310.15	3,151.23	0.00	-3,210.15	152.6
3020	Public utility tax	11,600.00	11,600.00	0.00	0.00	0.00	11,600.00	0.0
PROPERTY TAXES		712,540.00	712,540.00	392,859.32	311,146.36	0.00	319,680.68	55.1
Acct Class: 31 ASSESSMENTS								
3105	Street light assessments	249,000.00	249,000.00	137,262.40	108,764.96	0.00	111,737.60	55.1
ASSESSMENTS		249,000.00	249,000.00	137,262.40	108,764.96	0.00	111,737.60	55.1
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	2,100.00	2,100.00	579.69	0.00	0.00	1,520.31	27.6
USE OF MONEY AND PROPERTY		2,100.00	2,100.00	579.69	0.00	0.00	1,520.31	27.6
Acct Class: 33 OTHER GOVERNMENT AGENCIES								
3301	State homeowner proptax relief	5,800.00	5,800.00	814.32	814.32	0.00	4,985.68	14.0
3305	County street sweep reimburse	52,000.00	52,000.00	0.00	0.00	0.00	52,000.00	0.0
OTHER GOVERNMENT AGENCIES		57,800.00	57,800.00	814.32	814.32	0.00	56,985.68	1.4
Acct Class: 34 FEES AND SERVICES								
3404	Court reservations	12,500.00	12,500.00	6,373.75	847.00	0.00	6,126.25	51.0
3405	Wall Rental	500.00	500.00	180.00	20.00	0.00	320.00	36.0
3406	Ball field reservations	22,000.00	22,000.00	13,550.50	1,048.00	0.00	8,449.50	61.6
3410	Rossmoor building rental	4,500.00	4,500.00	1,482.00	80.00	0.00	3,018.00	32.9
3412	Montecito building rental	22,500.00	22,500.00	9,875.00	290.00	0.00	12,625.00	43.9
3414	Rush Park Building Rental	60,000.00	60,000.00	36,808.00	9,244.00	0.00	23,192.00	61.3
FEES AND SERVICES		122,000.00	122,000.00	68,269.25	11,529.00	0.00	53,730.75	56.0
Acct Class: 35 OTHER REVENUE								
3415	Tot Lot Tile Rev/Exp	0.00	0.00	4,639.96	30.00	0.00	-4,639.96	0.0
3500	Other miscellaneous revenue	3,000.00	3,000.00	1,725.70	2.00	0.00	1,274.30	57.5
3501	Funding/Misc. Studies	0.00	0.00	6,000.00	6,000.00	0.00	-6,000.00	0.0
3502	Administrative Fee	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
OTHER REVENUE		23,000.00	23,000.00	12,365.66	6,032.00	0.00	10,634.34	53.8
Dept: 00		1,166,440.00	1,166,440.00	612,150.64	438,286.64	0.00	554,289.36	52.5
Revenues								
		1,166,440.00	1,166,440.00	612,150.64	438,286.64	0.00	554,289.36	52.5
Expenditures								
Dept: 10 ADMINISTRATION								
Acct Class: 40 SALARIES AND BENEFITS								
4000	Board of Directors Compensatn /	8,500.00	8,500.00	7,200.00	1,100.00	0.00	1,300.00	84.7
4001	Salaries - Full-time	115,875.00	115,875.00	60,659.61	14,220.36	0.00	55,215.39	52.3
4003	Salaries - Overtime 2	1,650.00	1,650.00	1,792.60	90.81	0.00	-142.60	108.6
4007	Vehicle Allowance	750.00	750.00	164.61	79.11	0.00	585.39	21.9
4010	Workers Compensation Insurance	4,500.00	4,500.00	497.81	361.08	0.00	4,002.19	11.1
4011	Medical Insurance	27,500.00	27,500.00	13,163.58	2,901.42	0.00	14,336.42	47.9
4015	Federal Payroll Tax -FICA	8,000.00	8,000.00	4,293.63	639.47	0.00	3,706.37	53.7
4018	State Payroll Taxes	1,000.00	1,000.00	8.98	3.46	0.00	991.02	0.9
SALARIES AND BENEFITS		167,775.00	167,775.00	87,780.82	19,395.71	0.00	79,994.18	52.3
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5002	Insurance - Liability	13,500.00	13,500.00	12,388.50	0.00	0.00	1,111.50	91.8
5004	Memberships and Dues	6,400.00	6,400.00	5,480.36	217.39	0.00	919.64	85.6



REVENUE/EXPENDITURE REPORT

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Rossmoor Community

For the Period: 7/1/2013 to 12/31/2013		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 10 ADMINISTRATION								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5006	Travel & Meetings	2,000.00	2,000.00	299.26	85.00	0.00	1,700.74	15.0
5007	Televised Meeting Costs	16,800.00	16,800.00	9,322.40	2,566.00	0.00	7,477.60	55.5
5010	Publications & Legal Notices 3	4,000.00	4,000.00	4,013.78	0.00	0.00	-13.78	100.3
5012	Printing	1,200.00	1,200.00	335.56	24.69	0.00	864.44	28.0
5014	Postage	3,000.00	3,000.00	407.44	198.80	0.00	2,592.56	13.6
5016	Office Supplies	7,200.00	7,200.00	3,208.09	82.93	0.00	3,991.91	44.6
5020	Telephone	1,500.00	1,500.00	131.62	129.51	0.00	1,368.38	8.8
5045	Miscellaneous Expenditures	5,500.00	5,500.00	960.96	0.00	0.00	4,539.04	17.5
5046	Bank Service Charge	1,000.00	1,000.00	471.04	63.84	0.00	528.96	47.1
OPERATIONS AND MAINTENANCE		62,100.00	62,100.00	37,019.01	3,368.16	0.00	25,080.99	59.6
Acct Class: 56 CONTRACT SERVICES								
5610	Legal Counsel 4	30,000.00	30,000.00	22,293.41	4,587.25	0.00	7,706.59	74.3
5615	Financial Audit-Consulting	8,500.00	8,500.00	8,500.00	0.00	0.00	0.00	100.0
5670	Other Professional Services 5	42,000.00	42,000.00	28,854.52	2,661.08	0.00	13,145.48	68.7
CONTRACT SERVICES		80,500.00	80,500.00	59,647.93	7,248.33	0.00	20,852.07	74.1
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
CAPITAL EXPENDITURES		6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
ADMINISTRATION								
Dept: 20 RECREATION		316,375.00	316,375.00	184,447.76	30,012.20	0.00	131,927.24	58.3
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time	44,800.00	44,800.00	26,121.91	5,219.80	0.00	18,678.09	58.3
4002	Salaries - Part-time ✓	22,000.00	22,000.00	12,026.71	1,132.77	0.00	9,973.29	54.7
4003	Salaries - Overtime	2,000.00	2,000.00	2,038.29	8.76	0.00	-38.29	101.9
4005	Salaries - Event Attendant	200.00	200.00	12.00	0.00	0.00	188.00	6.0
4007	Vehicle Allowance	500.00	500.00	137.02	0.00	0.00	362.98	27.4
4010	Workers Compensation Insurance	1,800.00	1,800.00	510.86	145.96	0.00	1,289.14	28.4
4011	Medical Insurance	7,000.00	7,000.00	3,347.06	737.66	0.00	3,652.94	47.8
4015	Federal Payroll Tax -FICA	5,000.00	5,000.00	3,056.70	450.69	0.00	1,943.30	61.1
4018	State Payroll Taxes	1,000.00	1,000.00	80.87	0.00	0.00	919.13	8.1
SALARIES AND BENEFITS		84,300.00	84,300.00	47,331.42	7,695.64	0.00	36,968.58	56.1
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5006	Travel & Meetings	500.00	500.00	14.19	132.17	0.00	485.81	2.8
5010	Publications & Legal Notices	200.00	200.00	150.18	0.00	0.00	49.82	75.1
5012	Printing	500.00	500.00	22.83	4.10	0.00	477.17	4.6
5014	Postage	300.00	300.00	12.80	0.00	0.00	287.20	4.3
5016	Office Supplies	1,000.00	1,000.00	684.80	117.92	0.00	315.20	68.5
5017	Community Events	14,000.00	14,000.00	6,727.48	0.00	0.00	7,272.52	48.1
5019	Fireworks	6,200.00	6,200.00	6,200.00	0.00	0.00	0.00	100.0
5020	Telephone	1,800.00	1,800.00	814.29	129.51	0.00	985.71	45.2
5045	Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051	Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE		25,500.00	25,500.00	14,626.57	383.70	0.00	10,873.43	57.4
Acct Class: 56 CONTRACT SERVICES								
5670	Other Professional Services	3,500.00	3,500.00	1,765.23	180.35	0.00	1,734.77	50.4
CONTRACT SERVICES		3,500.00	3,500.00	1,765.23	180.35	0.00	1,734.77	50.4
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	2,000.00	2,000.00	26.95	0.00	0.00	1,973.05	1.3
CAPITAL EXPENDITURES		2,000.00	2,000.00	26.95	0.00	0.00	1,973.05	1.3

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Rossmoor Community

For the Period: 7/1/2013 to 12/31/2013

Fund: 10 - GENERAL FUND

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Expenditures</b>							
RECREATION	115,300.00	115,300.00	63,750.17	8,259.69	0.00	51,549.83	55.3
Dept: 30 ROSSMOOR PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	33,500.00	33,500.00	16,887.70	3,034.02	0.00	16,612.30	50.4
4002 Salaries - Part-time	10,300.00	10,300.00	5,230.42	731.60	0.00	5,069.58	50.8
4003 Salaries - Overtime	1,450.00	1,450.00	1,031.75	149.88	0.00	418.25	71.2
4005 Salaries - Event Attendant	500.00	500.00	26.40	0.00	0.00	473.60	5.3
4010 Workers Compensation Insurance	4,500.00	4,500.00	1,263.78	361.08	0.00	3,236.22	28.1
4011 Medical Insurance	8,700.00	8,700.00	4,134.60	911.24	0.00	4,565.40	47.5
4015 Federal Payroll Tax -FICA	3,300.00	3,300.00	1,685.49	263.27	0.00	1,614.51	51.1
4018 State Payroll Taxes	600.00	600.00	1.22	0.00	0.00	598.78	0.2
SALARIES AND BENEFITS	62,850.00	62,850.00	30,261.36	5,451.09	0.00	32,588.64	48.1
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	300.00	300.00	150.18	0.00	0.00	149.82	50.1
5012 Printing	300.00	300.00	11.41	2.05	0.00	288.59	3.8
5014 Postage	100.00	100.00	4.40	0.00	0.00	95.60	4.4
5016 Office Supplies	700.00	700.00	417.03	58.97	0.00	282.97	59.6
5018 Janitorial Supplies	3,500.00	3,500.00	2,524.89	667.36	0.00	975.11	72.1
5020 Telephone	1,600.00	1,600.00	826.51	129.51	0.00	773.49	51.7
5022 Utilities	43,000.00	43,000.00	33,083.95	3,761.25	0.00	9,916.05	76.9
5025 SECURED PROP TAX	815.00	815.00	426.45	0.00	0.00	388.55	52.3
5030 Vehicle Maintenance	1,500.00	1,500.00	269.96	47.07	0.00	1,230.04	18.0
5032 Building & Grounds-Maintenance	17,000.00	17,000.00	5,499.40	1,363.71	0.00	11,500.60	32.3
5034 Alarm Systems	750.00	750.00	413.38	28.31	0.00	336.62	55.1
5045 Miscellaneous Expenditures	500.00	500.00	135.17	0.00	0.00	364.83	27.0
5051 Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5052 Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE	71,065.00	71,065.00	43,762.73	6,058.23	0.00	27,302.27	61.6
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	38,000.00	38,000.00	15,930.00	2,655.00	0.00	22,070.00	41.9
5656 Tree Trimming	1,000.00	1,000.00	1,001.45	38.39	0.00	-1.45	100.1
5670 Other Professional Services	3,400.00	3,400.00	1,698.84	172.60	0.00	1,701.16	50.0
CONTRACT SERVICES	42,400.00	42,400.00	18,630.29	2,865.99	0.00	23,769.71	43.9
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	500.00	500.00	0.00	0.00	0.00	500.00	0.0
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
ROSSMOOR PARK	176,815.00	176,815.00	92,654.38	14,375.31	0.00	84,160.62	52.4
Dept: 40 MONTECITO CENTER							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	27,800.00	27,800.00	14,270.76	2,613.78	0.00	13,529.24	51.3
4002 Salaries - Part-time	2,100.00	2,100.00	2,068.50	391.03	0.00	31.50	98.5
4003 Salaries - Overtime	785.00	785.00	710.45	114.07	0.00	74.55	90.5
4010 Workers Compensation Insurance	3,600.00	3,600.00	1,016.40	290.40	0.00	2,583.60	28.2
4011 Medical Insurance	7,100.00	7,100.00	3,346.70	737.30	0.00	3,753.30	47.1
4015 Federal Payroll Tax -FICA	2,250.00	2,250.00	1,330.34	202.33	0.00	919.66	59.1
4018 State Payroll Taxes	550.00	550.00	4.64	0.00	0.00	545.36	0.8
SALARIES AND BENEFITS	44,185.00	44,185.00	22,747.79	4,348.91	0.00	21,437.21	51.5
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	200.00	200.00	0.36	0.00	0.00	199.64	0.2
5012 Printing	150.00	150.00	11.41	2.05	0.00	138.59	7.6
5014 Postage	150.00	150.00	4.40	0.00	0.00	145.60	2.9
5016 Office Supplies	900.00	900.00	417.03	58.97	0.00	482.97	46.3
5018 Janitorial Supplies	3,600.00	3,600.00	2,524.89	667.36	0.00	1,075.11	70.1
5020 Telephone	1,650.00	1,650.00	826.51	129.51	0.00	823.49	50.1

REVENUE/EXPENDITURE REPORT

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Rossmoor Community

For the Period: 7/1/2013 to 12/31/2013	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 40 MONTECITO CENTER							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5022 Utilities	3,500.00	3,500.00	1,975.12	416.28	0.00	1,524.88	56.4
5025 SECURED PROP TAX	685.00	685.00	358.13	0.00	0.00	326.87	52.3
5030 Vehicle Maintenance	1,500.00	1,500.00	269.96	47.08	0.00	1,230.04	18.0
5032 Building & Grounds-Maintenance	4,000.00	4,000.00	1,786.75	320.90	0.00	2,213.25	44.7
5034 Alarm Systems	500.00	500.00	178.26	27.48	0.00	321.74	35.7
5045 Miscellaneous Expenditures	250.00	250.00	135.17	0.00	0.00	114.83	54.1
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE	17,435.00	17,435.00	8,487.99	1,669.63	0.00	8,947.01	48.7
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,300.00	3,300.00	1,770.00	295.00	0.00	1,530.00	53.6
5656 Tree Trimming	1,000.00	1,000.00	1,001.45	38.39	0.00	-1.45	100.1
5670 Other Professional Services	2,800.00	2,800.00	1,698.84	172.60	0.00	1,101.16	60.7
CONTRACT SERVICES	7,100.00	7,100.00	4,470.29	505.99	0.00	2,629.71	63.0
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	300.00	300.00	0.00	0.00	0.00	300.00	0.0
CAPITAL EXPENDITURES	300.00	300.00	0.00	0.00	0.00	300.00	0.0
MONTECITO CENTER	69,020.00	69,020.00	35,706.07	6,524.53	0.00	33,313.93	51.7
Dept: 50 RUSH PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	33,500.00	33,500.00	16,887.70	3,034.02	0.00	16,612.30	50.4
4002 Salaries - Part-time	8,200.00	8,200.00	4,700.85	731.60	0.00	3,499.15	57.3
4003 Salaries - Overtime	1,150.00	1,150.00	1,031.75	149.88	0.00	118.25	89.7
4005 Salaries - Event Attendant	4,000.00	4,000.00	1,866.60	75.00	0.00	2,133.40	46.7
4010 Workers Compensation Insurance	4,500.00	4,500.00	1,263.78	361.08	0.00	3,236.22	28.1
4011 Medical Insurance	8,700.00	8,700.00	4,134.60	911.24	0.00	4,565.40	47.5
4015 Federal Payroll Tax -FICA	3,400.00	3,400.00	1,786.31	263.32	0.00	1,613.69	52.5
4018 State Payroll Taxes	775.00	775.00	52.22	0.00	0.00	722.78	6.7
SALARIES AND BENEFITS	64,225.00	64,225.00	31,723.81	5,526.14	0.00	32,501.19	49.4
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	500.00	500.00	150.18	0.00	0.00	349.82	30.0
5012 Printing	500.00	500.00	11.42	2.05	0.00	488.58	2.3
5014 Postage	100.00	100.00	4.40	0.00	0.00	95.60	4.4
5016 Office Supplies	900.00	900.00	417.02	58.97	0.00	482.98	46.3
5018 Janitorial Supplies	3,600.00	3,600.00	2,532.45	669.35	0.00	1,067.55	70.3
5020 Telephone	1,800.00	1,800.00	826.51	129.51	0.00	973.49	45.9
5022 Utilities	53,000.00	53,000.00	37,536.37	6,943.36	0.00	15,463.63	70.8
5025 SECURED PROP TAX	3,116.00	3,116.00	1,710.57	78.53	0.00	1,405.43	54.9
5030 Vehicle Maintenance	1,500.00	1,500.00	269.96	47.08	0.00	1,230.04	18.0
5032 Building & Grounds-Maintenance	25,000.00	25,000.00	13,568.93	4,757.41	0.00	11,431.07	54.3
5034 Alarm Systems	750.00	750.00	259.24	27.48	0.00	490.76	34.6
5045 Miscellaneous Expenditures	500.00	500.00	135.15	0.00	0.00	364.85	27.0
5051 Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5052 Minor Facility Repairs	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
OPERATIONS AND MAINTENANCE	93,266.00	93,266.00	57,422.20	12,713.74	0.00	35,843.80	61.6
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	38,000.00	38,000.00	15,930.00	2,655.00	0.00	22,070.00	41.9
5656 Tree Trimming	1,000.00	1,000.00	1,001.45	38.39	0.00	-1.45	100.1
5670 Other Professional Services	3,400.00	3,400.00	1,698.84	172.60	0.00	1,701.16	50.0
CONTRACT SERVICES	42,400.00	42,400.00	18,630.29	2,865.99	0.00	23,769.71	43.9
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	500.00	500.00	0.00	0.00	0.00	500.00	0.0

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Rossmoor Community

For the Period: 7/1/2013 to 12/31/2013

Fund: 10 - GENERAL FUND

Expenditures

Dept: 50 RUSH PARK

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
RUSH PARK	200,391.00	200,391.00	107,776.30	21,105.87	0.00	92,614.70	53.8
Dept: 60 STREET LIGHTING							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	480.00	480.00	289.35	43.17	0.00	190.65	60.3
OPERATIONS AND MAINTENANCE	480.00	480.00	289.35	43.17	0.00	190.65	60.3
Acct Class: 56 CONTRACT SERVICES							
5650 Lighting and Maintenance	107,000.00	107,000.00	34,755.52	8,689.67	0.00	72,244.48	32.5
CONTRACT SERVICES	107,000.00	107,000.00	34,755.52	8,689.67	0.00	72,244.48	32.5
STREET LIGHTING	107,480.00	107,480.00	35,044.87	8,732.84	0.00	72,435.13	32.6
Dept: 65 ROSSMOOR WALL							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002 Insurance - Liability	2,500.00	2,500.00	2,000.00	0.00	0.00	500.00	80.0
5032 Building & Grounds-Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE	2,600.00	2,600.00	2,000.00	0.00	0.00	600.00	76.9
ROSSMOOR WALL	2,600.00	2,600.00	2,000.00	0.00	0.00	600.00	76.9
Dept: 70 STREET SWEEPING							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	500.00	500.00	289.35	43.17	0.00	210.65	57.9
5030 Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE	600.00	600.00	289.35	43.17	0.00	310.65	48.2
Acct Class: 56 CONTRACT SERVICES							
5642 Street Sweeping	52,000.00	52,000.00	22,387.12	4,599.24	0.00	29,612.88	43.1
CONTRACT SERVICES	52,000.00	52,000.00	22,387.12	4,599.24	0.00	29,612.88	43.1
STREET SWEEPING	52,600.00	52,600.00	22,676.47	4,642.41	0.00	29,923.53	43.1
Dept: 80 PARKWAY TREES							
Acct Class: 40 SALARIES AND BENEFITS							
4002 Salaries - Part-time	15,500.00	15,500.00	8,238.43	1,273.88	0.00	7,261.57	53.2
4007 Vehicle Allowance	500.00	500.00	86.95	33.50	0.00	413.05	17.4
4010 Workers Compensation Insurance	250.00	250.00	0.00	0.00	0.00	250.00	0.0
4015 Federal Payroll Tax -FICA	900.00	900.00	630.25	97.45	0.00	269.75	70.0
4018 State Payroll Taxes	300.00	300.00	0.00	0.00	0.00	300.00	0.0
SALARIES AND BENEFITS	17,450.00	17,450.00	8,955.63	1,404.83	0.00	8,494.37	51.3
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5012 Printing	50.00	50.00	0.62	0.43	0.00	49.38	1.2
5014 Postage	300.00	300.00	2.00	0.00	0.00	298.00	0.7
5016 Office Supplies	200.00	200.00	101.61	10.69	0.00	98.39	50.8
5020 Telephone	900.00	900.00	277.05	86.34	0.00	622.95	30.8
5030 Vehicle Maintenance	300.00	300.00	191.82	0.00	0.00	108.18	63.9
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE	2,000.00	2,000.00	573.10	97.46	0.00	1,426.90	28.7
Acct Class: 56 CONTRACT SERVICES							
5656 Tree Trimming	60,000.00	60,000.00	63,213.43	2,431.43	0.00	-3,213.43	105.4
5660 TREE REMOVAL	3,700.00	3,700.00	0.00	0.00	0.00	3,700.00	0.0
5662 SMALL TREE CARE	1,300.00	1,300.00	347.85	0.00	0.00	952.15	26.8
5670 Other Professional Services	6,000.00	6,000.00	3,363.00	337.68	0.00	2,637.00	56.1

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Rossmoor Community

For the Period: 7/1/2013 to 12/31/2013		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 80 PARKWAY TREES								
CONTRACT SERVICES		71,000.00	71,000.00	66,924.28	2,769.11	0.00	4,075.72	94.3
Acct Class: 60 CAPITAL EXPENDITURES								
6015	Trees	18,000.00	18,000.00	6,086.15	1,944.00	0.00	11,913.85	33.8
CAPITAL EXPENDITURES		18,000.00	18,000.00	6,086.15	1,944.00	0.00	11,913.85	33.8
PARKWAY TREES		108,450.00	108,450.00	82,539.16	6,215.40	0.00	25,910.84	76.1
Dept: 90 MINI-PARKS AND MEDIANS								
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time	800.00	800.00	360.03	52.53	0.00	439.97	45.0
4002	Salaries - Part-time	375.00	375.00	0.00	0.00	0.00	375.00	0.0
4003	Salaries - Overtime	60.00	60.00	20.92	4.48	0.00	39.08	34.9
4010	Workers Compensation Insurance	200.00	200.00	59.15	16.90	0.00	140.85	29.6
4015	Federal Payroll Tax -FICA	70.00	70.00	28.97	4.37	0.00	41.03	41.4
4018	State Payroll Taxes	15.00	15.00	0.00	0.00	0.00	15.00	0.0
SALARIES AND BENEFITS		1,520.00	1,520.00	469.07	78.28	0.00	1,050.93	30.9
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	500.00	500.00	284.40	43.16	0.00	215.60	56.9
5022	Utilities	7,500.00	7,500.00	4,120.47	933.25	0.00	3,379.53	54.9
5030	Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5032	Building & Grounds-Maintenance	750.00	750.00	810.50	0.00	0.00	-60.50	108.1
5045	Miscellaneous Expenditures	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5051	Equipment Rental	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5052	Minor Facility Repairs	200.00	200.00	0.00	0.00	0.00	200.00	0.0
OPERATIONS AND MAINTENANCE		9,250.00	9,250.00	5,215.37	976.41	0.00	4,034.63	56.4
Acct Class: 56 CONTRACT SERVICES								
5655	Landscape Maintenance	3,600.00	3,600.00	1,770.00	295.00	0.00	1,830.00	49.2
5656	Tree Trimming	500.00	500.00	333.82	12.80	0.00	166.18	66.8
5670	Other Professional Services	75.00	75.00	26.52	3.09	0.00	48.48	35.4
CONTRACT SERVICES		4,175.00	4,175.00	2,130.34	310.89	0.00	2,044.66	51.0
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	100.00	100.00	0.00	0.00	0.00	100.00	0.0
CAPITAL EXPENDITURES		100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS		15,045.00	15,045.00	7,814.78	1,365.58	0.00	7,230.22	51.9
Expenditures		1,164,076.00	1,164,076.00	634,409.96	101,233.83	0.00	529,666.04	54.5
Net Effect for GENERAL FUND		2,364.00	2,364.00	-22,259.32	337,052.81	0.00	24,623.32	-941.6
Change in Fund Balance:				-22,259.32				

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For the Period: 7/1/2013 to 12/31/2013	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH							
Revenues							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
2999 FY Begin Fund Balance	201,604.00	201,604.00	0.00	0.00	0.00	201,604.00	0.0
PROPERTY TAXES	201,604.00	201,604.00	0.00	0.00	0.00	201,604.00	0.0
Acct Class: 31 ASSESSMENTS							
3100 Property assessments	380,000.00	380,000.00	215,721.19	160,769.59	0.00	164,278.81	56.8
3101 Property assessments-prior yr	3,400.00	3,400.00	3,488.40	1,282.07	0.00	-88.40	102.6
ASSESSMENTS	383,400.00	383,400.00	219,209.59	162,051.66	0.00	164,190.41	57.2
Acct Class: 32 USE OF MONEY AND PROPERTY							
3200 Interest on investments	0.00	0.00	7,479.06	0.00	0.00	-7,479.06	0.0
USE OF MONEY AND PROPERTY	0.00	0.00	7,479.06	0.00	0.00	-7,479.06	0.0
Dept: 00	585,004.00	585,004.00	226,688.65	162,051.66	0.00	358,315.35	38.7
Revenues	585,004.00	585,004.00	226,688.65	162,051.66	0.00	358,315.35	38.7
Expenditures							
Dept: 50 RUSH PARK							
Acct Class: 56 CONTRACT SERVICES							
5617 Administrative Fees	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
5619 Bond Trustee	2,875.00	2,875.00	2,875.00	0.00	0.00	0.00	100.0
CONTRACT SERVICES	22,875.00	22,875.00	2,875.00	0.00	0.00	20,000.00	12.6
Acct Class: 58 DEBT SERVICE							
5800 Principal	220,000.00	220,000.00	220,000.00	0.00	0.00	0.00	100.0
5801 Interest	135,160.00	135,160.00	70,990.00	0.00	0.00	64,170.00	52.5
DEBT SERVICE	355,160.00	355,160.00	290,990.00	0.00	0.00	64,170.00	81.9
Acct Class: 66 OTHER FINANCING USES							
6600 Transfer out to other funds	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.0
OTHER FINANCING USES	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.0
RUSH PARK	578,035.00	578,035.00	293,865.00	0.00	0.00	284,170.00	50.8
Expenditures	578,035.00	578,035.00	293,865.00	0.00	0.00	284,170.00	50.8
Net Effect for ASSESSMENT DISTRICT FUND-RUSH	6,969.00	6,969.00	-67,176.35	162,051.66	0.00	74,145.35	-963.9
Change in Fund Balance:			-67,176.35				

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For the Period: 7/1/2013 to 12/31/2013		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 30 - SPECIAL TAX FUND-ROSSMOOR WALL								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
2999	FY Begin Fund Balance	176,051.00	176,051.00	0.00	0.00	0.00	176,051.00	0.0
PROPERTY TAXES		176,051.00	176,051.00	0.00	0.00	0.00	176,051.00	0.0
Acct Class: 31 ASSESSMENTS								
3100	Property assessments	87,700.00	87,700.00	48,325.70	36,625.70	0.00	39,374.30	55.1
3101	Property assessments-prior yr	780.00	780.00	770.92	283.34	0.00	9.08	98.8
ASSESSMENTS		88,480.00	88,480.00	49,096.62	36,909.04	0.00	39,383.38	55.5
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
USE OF MONEY AND PROPERTY		1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
Dept: 00		265,531.00	265,531.00	49,096.62	36,909.04	0.00	216,434.38	18.5
Revenues		265,531.00	265,531.00	49,096.62	36,909.04	0.00	216,434.38	18.5
Expenditures								
Dept: 65 ROSSMOOR WALL								
Acct Class: 56 CONTRACT SERVICES								
5619	Bond Trustee	2,530.00	2,530.00	2,530.00	0.00	0.00	0.00	100.0
CONTRACT SERVICES		2,530.00	2,530.00	2,530.00	0.00	0.00	0.00	100.0
Acct Class: 58 DEBT SERVICE								
5800	Principal	65,000.00	65,000.00	65,000.00	0.00	0.00	0.00	100.0
5801	Interest	18,705.00	18,705.00	10,295.00	0.00	0.00	8,410.00	55.0
DEBT SERVICE		83,705.00	83,705.00	75,295.00	0.00	0.00	8,410.00	90.0
Acct Class: 60 CAPITAL EXPENDITURES								
6005	Buildings and Improvements	0.00	0.00	1,450.00	1,450.00	0.00	-1,450.00	0.0
CAPITAL EXPENDITURES		0.00	0.00	1,450.00	1,450.00	0.00	-1,450.00	0.0
ROSSMOOR WALL		86,235.00	86,235.00	79,275.00	1,450.00	0.00	6,960.00	91.9
Expenditures		86,235.00	86,235.00	79,275.00	1,450.00	0.00	6,960.00	91.9
Net Effect for SPECIAL TAX FUND-ROSSMOOR WALL		179,296.00	179,296.00	-30,178.38	35,459.04	0.00	209,474.38	-16.8
Change in Fund Balance:				-30,178.38				

**REVENUE/EXPENDITURE REPORT**  
December 2013 @ 50%

Rossmoor Community

For the Period: 7/1/2013 to 12/31/2013	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS</b>							
<b>Revenues</b>							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
2999 FY Begin Fund Balance	226,319.00	226,319.00	0.00	0.00	0.00	226,319.00	0.0
PROPERTY TAXES	226,319.00	226,319.00	0.00	0.00	0.00	226,319.00	0.0
Dept: 00	226,319.00	226,319.00	0.00	0.00	0.00	226,319.00	0.0
<b>Revenues</b>	<b>226,319.00</b>	<b>226,319.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>226,319.00</b>	<b>0.0</b>
<b>Expenditures</b>							
Dept: 50 RUSH PARK							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	194,950.00	194,950.00	125,462.99	125,462.99	0.00	69,487.01	64.4
CAPITAL EXPENDITURES	194,950.00	194,950.00	125,462.99	125,462.99	0.00	69,487.01	64.4
RUSH PARK	194,950.00	194,950.00	125,462.99	125,462.99	0.00	69,487.01	64.4
Dept: 65 ROSSMOOR WALL							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	0.00	0.00	0.00	-94.19	0.00	0.00	0.0
CAPITAL EXPENDITURES	0.00	0.00	0.00	-94.19	0.00	0.00	0.0
ROSSMOOR WALL	0.00	0.00	0.00	-94.19	0.00	0.00	0.0
Dept: 75 CAPITAL PROJECTS							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5045 Miscellaneous Expenditures	16,050.00	16,050.00	13,429.31	12,823.50	0.00	2,620.69	83.7
OPERATIONS AND MAINTENANCE	16,050.00	16,050.00	13,429.31	12,823.50	0.00	2,620.69	83.7
CAPITAL PROJECTS	16,050.00	16,050.00	13,429.31	12,823.50	0.00	2,620.69	83.7
<b>Expenditures</b>	<b>211,000.00</b>	<b>211,000.00</b>	<b>138,892.30</b>	<b>138,192.30</b>	<b>0.00</b>	<b>72,107.70</b>	<b>65.8</b>
<b>Net Effect for CAPITAL PROJECTS CONTRIBUTIONS</b>	<b>15,319.00</b>	<b>15,319.00</b>	<b>-138,892.30</b>	<b>-138,192.30</b>	<b>0.00</b>	<b>154,211.30</b>	<b>-906.7</b>
Change in Fund Balance:			-138,892.30				
<b>Grand Total Net Effect:</b>	<b>203,948.00</b>	<b>203,948.00</b>	<b>-258,506.35</b>	<b>396,371.21</b>	<b>0.00</b>	<b>462,454.35</b>	



**ROSSMOOR COMMUNITY SERVICES DISTRICT  
FOOTNOTES - FINANCIAL REPORT  
NOVEMBER 2013  
EXPENDITURES**

* <b>#1 Board of Directors</b> 10-10-4000	Additional Board, Committee, and Ad Hoc meetings have been called. Amount will be adjusted in Amended Budget.
* <b>#2 Salaries - Overtime</b> 10-10-4003, 10-20-4003, 10-30-4003, 10-40-4003, 10-50-4003	Additional Board, Committee, and Ad Hoc meetings have been called. Also, changes in staff and staff medical leave needed coverage. Amount will be adjusted in Amended Budget.
* <b>#3 Publications and Legal Notices</b> 10-10-5010	Additional advertising costs and public notices were charged due staff recruitment. Amount will be adjusted in Amended Budget.
<b>#4 Legal Counsel</b> 10-10-5610	Additional legal services needed for unanticipated causes, ie staff change, etc. Amount will be adjusted in Amended Budget.
<b>#5 Other Professional Services</b> 10-10-5670	Additional professional services needed for unanticipated causes, ie staff change, etc. Amount will be adjusted in Amended Budget.
<b>#6 Janitorial Supplies</b> 10-30-5018,10-40-5018,10-50-5018	Increase in janitorial supplies due to increased usage of parks and facilities Amount will be adjusted in Amended Budget.
<b>#7 Utilities</b> 10-30-5022,10-50-5022	Added watering in parks needed due to no rain has been needed. Amount will be adjusted in Amended Budget.
* <b>#8 Tree Trimming</b> 10-30-5656, 10-40-5656, 10-50-5656, 10-80-5656	Most of annal tree trimming is performed during summer months. However, amount will be adjusted in Amended Budget.
<b>#9 Part Time</b> 10-40-4002	Budget for Montecito should be higher. Amount will be adjusted in Amended Budget.
* <b>#10 Maintenance</b> 10-90-5032	Annual Backflow testing performed in August. Repairs were needed. Amount will be adjusted in Amended Budget.

**RESOLUTION NO. 14-03-11-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR  
COMMUNITY SERVICES ESTABLISHING THE MID-YEAR ADJUSTED  
BUDGET REVENUE AND EXPENDITURES TOTAL AMOUNT FOR THE  
FISCAL YEAR 2013-2014**

**WHEREAS**, the Rossmoor Community Services District Budget Committee did discuss and recommend approval of the District's Fiscal Year 2013-2014 Adjusted Budget at its Committee Meeting on February 25, 2014.

**WHEREAS**, the Rossmoor Community Services District Public Works/CIP Committee did discuss and recommend approval of the Fund 40 project list and Department Budget at their Committee Meeting on February 04, 2014.

**WHEREAS**, the Rossmoor Community Services District did discuss and approve the District's Fiscal Year 2013-2014 Mid-Year Adjusted Budget at its Regular Meeting on March 11, 2014.

**NOW THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Rossmoor Community Services District that it hereby establishes the Mid-Year Adjusted Budget Revenue and Expenditure Totals, by Fund in the amounts specified in Attachment A for the Fiscal Year 2013-2014.

**PASSED, APPROVED AND ADOPTED** this 11<sup>th</sup> day of March, 2014.

BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

By: \_\_\_\_\_  
Michael Maynard, President

ATTEST:

\_\_\_\_\_  
Secretary of the Rossmoor  
Community Services District

## ATTACHMENT A

### ANNUAL FISCAL YEAR 2013-2014 ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT SUMMARY

#### TOTAL FUND REVENUES

FUND 10	\$1,240,440
FUND 20	\$383,400
FUND 30	\$89,480
FUND 40	\$296,319

**TOTAL ALL FUNDS** **\$2,009,639**

#### TOTAL FUND EXPENDITURES

FUND 10	\$1,238,535
FUND 20	\$373,964
FUND 30	\$85,155
FUND 40	\$269,323

**TOTAL ALL FUNDS** **\$1,966,977**

## ATTACHMENT A (Comparison)

### ANNUAL FISCAL YEAR 2013-2014 ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT SUMMARY

	<b>ANNUAL FINAL BUDGET</b>	<b>MID-YEAR ADJUSTED BUDGET</b>
<b>TOTAL FUND REVENUES</b>		
FUND 10	\$1,170,440	\$1,240,440
FUND 20	\$383,400	\$383,400
FUND 30	\$89,480	\$89,480
FUND 40 *	\$226,319	\$296,319
<b>TOTAL ALL FUNDS</b>	<b><u>\$1,869,639</u></b>	<b><u>\$2,009,639</u></b>
<b>TOTAL FUND EXPENDITURES</b>		
FUND 10	\$1,164,076	\$1,238,535
FUND 20	\$378,035	\$373,964
FUND 30**	\$83,705	\$85,155
FUND 40	\$211,000	\$269,323
<b>TOTAL ALL FUNDS</b>	<b><u>\$1,836,816</u></b>	<b><u>\$1,966,977</u></b>

\* Fund 40 Revenues include beginning fund balance.

\*\*Fund 30 Expenditures do not include the \$70,000 transfer from reserves to Fund 40.

## Rossmoor Community Services District

**Policy**

**No. 3020**

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### **BUDGET PREPARATION, ADOPTION AND REVISION**

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**3020.10** Budget Calendar: This policy shall serve as the budget calendar unless the Board modifies the dates herein. If so, the General Manager shall prepare and the Board shall adopt a budget calendar for the succeeding fiscal year at the March meeting of the Board.

**3020.20** Preliminary Budget: A Preliminary Budget based on current year estimates to close and on forecasting of expected revenues and expenditures for the succeeding fiscal year shall be prepared by the General Manager by April 30. The Preliminary Budget shall conform to generally accepted accounting and budgeting procedures for special districts.

**3020.25** Public Works/CIP Committee: The Public Works/Capital Improvement Projects (CIP) Committee is comprised of two Board members and the General Manager. The President of the Board appoints the members of the Committee

**3025.26** Capitol Project Budget: Prior to the development of the Preliminary Budget, the Public Works/CIP Committee shall meet and make recommendations to the Board on recommended capital improvement projects for inclusion in the proposed Fund 40 budget portion of the Preliminary Budget. Capital improvement projects shall be those projects with an estimated cost of \$5,000 or over and have a five-year service life. Projects of a lesser amount or of less than a five-year service life will be included in the appropriate departmental budgets of Fund 10 of the Preliminary Budget.

**3020.30** Budget Committee: The Budget Committee is comprised of two Board members and the General Manager. The President of the Board appoints members to the Committee.

**3020.31** Presentation of Preliminary Budget: The Budget Committee shall review the Preliminary Budget prepared by the General Manager and make recommended changes. The General Manager shall present the amended Preliminary Budget to the Board at its meeting in May.

**3020.40** Preliminary Budget: The proposed Preliminary Budget, as reviewed and amended by the Budget Committee, shall be reviewed and approved by the Board at its May meeting.

**3020.50** Appropriations Limit: On or before July 1 of each year, the Board shall adopt a resolution establishing its appropriations limit pursuant to Section 61113 of the Government Code.

**3020.60** Public Hearing Notice: On or before July 1 of each year, and at least two weeks before the hearing, a notice of public hearing shall be published in a newspaper of general circulation, which specifies the following:

**3020.61** Availability for Inspection: The proposed Final Budget shall be available for inspection at a specified time in the District office.

**3020.62** Public Hearing: The date, time and place of the meeting of the Board when the Board will meet to adopt the Final Budget and that any person may appear and be heard regarding any item in the budget or the addition of other items.

**3020.70** Second Public Notice: The public notice must be published a second time at least

two (2) weeks before the Final Budget hearing in at least one newspaper of general circulation in accordance with Section 61110(d) of the Government Code.

**3020.80** Final Budget Adoption: The General Manager shall submit a Final Budget to the Board as soon as practicable, but no later than the meeting of the Board in August. The Final Budget shall be based on the latest financial data available or the audited numbers for the previous fiscal year, if available. At the August Board meeting or sooner, the Board will hold the public hearing on the Final Budget and upon completion of the public hearing will consider adoption of the Final Budget. On or before September 1 of each year, the Board must adopt a Final Budget that conforms to generally accepted accounting and budgeting procedures for special districts. Immediately thereafter, the Board will adopt a Resolution stating the District Annual Budget Revenues and Expenses Totals by Fund.

**3020.90** County Auditor: After Final Budget adoption and completion of the District's Financial Audit, the General Manager shall forward a copy of both documents to the County Auditor.

**3020.100** Budget Adjustment: The Budget Committee shall review budget adjustments prepared by the General Manager prior to the February Board meeting. The General Manager shall present budget adjustment recommendations at the February meeting of the Board. The Board shall review current revenue and expenditure projections and make necessary adjustments to the current Budget, which are reflective of the District's current financial condition. The Board may adjust the budget by adoption of a resolution amending the budget.

**3020.110** Budgetary Control: Control of movement of funds is governed by Policy No. 3021 Budgetary Control.

Amended: November 9, 2004

Amended: January 11, 2005

Amended: April 10, 2007

Amended: October 9, 2007

Amended: January 13, 2009

Amended: January 10, 2012

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-1a.**

**Date:** March 11, 2014  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** MINUTES: REGULAR MEETING OF FEBRUARY 11, 2014

**RECOMMENDATION:**

Approve the Minutes of the Regular Meeting of February 11, 2014 as prepared by the Board's Secretary/General Manager.

**BACKGROUND:**

The report reflects the actions of the Board at their Regular February 11, 2014 Meeting of the Board as recorded by the Board's Secretary/General Manager.

**ATTACHMENTS:**

1. Minutes-Regular Meeting of February 11, 2014 Prepared by the Board's Secretary/General Manager.



**MINUTES  
BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT**

**REGULAR MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, February 11, 2014**

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**A. ORGANIZATION**

- 1. CALL TO ORDER: 7:02 P.M.**
- 2. ROLL CALL: Directors Coletta, Casey, Kahlert, DeMarco  
President Maynard**
- 3. PLEDGE OF ALLEGIANCE**
- 4. PRESENTATIONS: None**

**B. ADDITIONS TO AGENDA: None**

**C. PUBLIC FORUM:**

LAGSL President Mike Wilson reported to the Board on the success of the recent carnival held at Rush Park. Mr. Wilson announced that the Spring Softball Season would begin on February 22, 2014. He also stated that there had been a decrease in league population this year and they closed registration with a total of 262 girls; a contributing factor being that many of last year's winners went out to travel ball. President Maynard stated that they should be proud of their winning record and the fact that they appeared to be a training ground for excellent players.

RHA Festival Coordinator Beverly Houghton announced that the 2014 Rossmoor Community Festival was fast approaching and would be held on Sunday, May 4, 2014, from 10 am to 5 pm at Rush Park. She stated that they were currently seeking vendors and that vendor applications could be found on the RHA website. She added that in light of the success of last year's food trucks, they would be having additional food truck vendors this year, along with the traditional dog parade, car show, High Heel Dash, rides and live entertainment.

**D. REPORTS TO THE BOARD:**

- 1. REPORT OF THE PW/CIP COMMITTEE RE: MID-YR CIPS AND BUDGET ADJUSTMENTS**



Recommendation for discussion and possible action on the report of the Public Works/CIP Committee recommending revised project lists and proposed budgets for inclusion with the Mid-Year Budget Adjustment.

The General Manager reported that the PW/CIP Committee met on February 4, 2014 to review the current state of the District's FY 2013-2014 CIP Project list and Fund 40 budget. The committee discussed the addition of new projects to the Project list. These included Upgrade of the District Computer Network, the Rossmoor Signature Wall Rehabilitation Project and the Rossmoor Signage Project.

Discussion ensued relative to the cost of replacing the current computer infrastructure as opposed to the possibility of more economical Cloud Computing Solutions.

Director Casey felt that the pros and cons of Cloud Based computing contained in the report were accurate and the concerns raised by Brea IT and staff relative to Cloud Data Storage security were valid. Director Coletta had questions relative to the safety of the District's financial data being stored in the Cloud. Administrative Assistant Liz Deering stated that more research needed to be done in order to have a clear picture of how further Cloud migration would affect the District and its current data security and operations. Director DeMarco stated that the District needed a consultant on the Cloud side of the issue. Director Kahlert asked General Counsel Gregg Kovacevich to opine regarding the legal ramifications of housing data in the Cloud. He inquired as to whether he was aware of any other cities and/or firms that had migrated to the Cloud. Gregg Kovacevich stated that he would research the matter and report his findings back to staff for inclusion in their report.

Motion by Director Kahlert, seconded by Director Casey to authorize a transfer in the amount of \$17,500 from CIP Fund 40 to General Fund 10 in order to designate funds toward the purchase of the necessary computer equipment, delay making a decision on said purchases and allow the staff to continue to do their due diligence researching possible Cloud Computing-Based Solutions for a report back to the Board at either the March or April of 2014. Motion passed 5-0.

Discussion ensued relative to the brick repairs to the Rossmoor Signature Wall. Motion by Director Coletta, seconded by Director DeMarco to designate up to \$7,000 for remediation of the Signature Wall. Motion passed 5-0.

The General Manager updated the Board on the progress of the Rossmoor Monument Signage project. He stated that the District had been recently informed that the car wash property lessee opposed the installation of signage at the carwash location; which had been previously approved by the property owner. The lessee stated that the signage would interfere with his future development plans. President Maynard stated that he and Director Coletta would meet with the lessee to hear and hopefully mitigate any lingering concerns.

## **E. CONSENT CALENDAR**

### **1a. MINUTES REGULAR BOARD MEETING—January 14, 2014**

**1b. MINUTES PIFC MEETING—January 14, 2014**

**2. REVENUE AND EXPENDITURE REPORT—December 2013**

**3. QUARTERLY STATUS REPORT**

**4. QUARTERLY RECREATION REPORT**

**5. QUARTERLY TREE REPORT**

President Maynard called for a vote to approve the consent calendar. The consent calendar was unanimously approved as submitted, 5-0.

**F. PUBLIC HEARING**-None

**G. RESOLUTIONS**-None

**H. REGULAR CALENDAR:**

**1. FY 2013-2014 MID YEAR BUDGET ADJUSTMENTS**

Recommendation to lay this item over to the Regular March 11, 2014 meeting of the Board due to a number of unanticipated expenses and capital costs experienced at the close of the calendar year. There would be no impact to the Budget Calendar due to this change.

Motion by Director Casey, seconded by Director DeMarco to adopt the recommendation to carry over the FY 2013-2014 Mid-Year Budget Adjustments until March 2014. Motion passed 5-0.

**2. DISCUSSION AND POSSIBLE ACTION REGARDING LOCATION AND PLACEMENT OF SOUTHERN CALIFORNIA GAS SMART METERS WITH THE DISTRICT.**

The General Manager reported on his recent meeting with Supervisor John Moorlach and the Southern California Gas Company regarding health and safety concerns raised by the Rossmoor Community in response to the So Cal Gas Company's proposal to install Data Collection Units in Rossmoor. He added that there were limitations to where the units could be installed because they had to be within 500 feet of each other in order to transmit data.

Director Coletta expressed strong opposition to the installation of DCUs in Rossmoor as well as the unit's close proximity to homes. He opined relative to health concerns and reduced property values. He stated that the Rossmoor community should not have to accept the installation of the DCU just because the Gas Company set up their infrastructure that way. He also stated that the District had made every effort to communicate with the Gas Company and suggest alternate locations, but to no avail. Lengthy discussion ensued relative to DCU pole aesthetics and possible replacement/removal options.

Community members Mark Gibbs, Elizabeth Morse and Mark Nitikman opined in opposition of the DCU installation. Mark Nitikman requested that the So Cal Gas Company Materials be made available on the District's website.

The General Manager responded that the So Cal Gas Company had met with him that very afternoon. He added that they had been very cooperative and accommodating and were willing to work with Rossmoor in any way possible. He reiterated that the Gas Company's DCU installation options were limited by the 500 ft. range, but that he would continue the dialogue with representative Paul Simonds until a satisfactory conclusion was reached. He concluded that he would include the item on next month's agenda.

Lengthy discussion ensued relative to health concerns alleged to be due to radio frequency emissions from the So Cal Gas Pole devices. The Board expressed their disappointment and resistance to installing the devices within the community due to the close proximity to homes. They requested that Southern California Gas Company propose alternative options in more remote or commercial-type areas; ideally outside of the community altogether.

### **3. AUTHORIZE GENERAL MANAGER TO SOLICIT PROPOSALS FOR CONDUCTING A FEE STUDY OF DISTRICT FACILITIES AND FIELDS.**

The General Manager reported that the last fee study conducted by the District was in 2011/12 and had been done in-house to conserve costs. In response to the Rossmoor Homeowners Association resolution to the District requesting a comprehensive fee study reflecting the community's priorities, the District recommended conducting the fee study in house for under \$5,000 and if needed, an outside consultant would be sought for data validation.

Discussion ensued relative to the need to bring in an outside agency for validation. External Affairs Consultant Henry Taboada stated that the data would have to be reviewed and analyzed in order to ensure that costs were correctly allocated and cost recovery was adequate. He added that they would be using the same firm as in 2009.

Motion by Director DeMarco, seconded by Director Casey to conduct an internal fee study with staff, have the results validated by a third party contractor if needed and submit the findings prior to the adoption of next year's budget. Motion passed 5-0.

#### **I. GENERAL MANAGER ITEMS:**

General Manager James Ruth reported that he had met with RHA Traffic Committee representative Ralph Vartabedian regarding out of district student transport issues. The school district is currently doing a study on the impact to the Rossmoor community. He stated that he spoke with Seal Beach's Sean Crumby regarding mitigation of the Target Shopping Center exit complaints restricting drivers from going straight and instead forcing them to turn right or left, creating traffic issues. Director Kahlert inquired as to the reason for the current Target Center ingress/egress. Mark Nitikman stated that it had been a concern of past RHA members. He opined that it had proved to be an unwise idea, making accidents more likely. The General Manager added that Mr. Crumby had stated that he would support changing it back to being able to go straight. President Maynard

requested that the item be placed on a future agenda for the community's input. He further requested that an e-blast be sent out prior to the meeting in order to notify the public. The General Manager agreed.

**J. BOARD MEMBER ITEMS**

Director DeMarco thanked all the residents who came and opined regarding the So Cal Gas Company Gas Meter Pole installation issue. He also thanked Director Coletta and Director Casey for devoting the time and keeping up the momentum on the issue and exploring more options. He further stated that his neighbor had recently reported seeing a coyote walking down the street in broad daylight, suggesting that these predators still may pose a threat to the community.

Director Kahlert stated that he was encouraged by the progress on the Seal Beach Blvd. ingress/egress situation near the Target shopping center. He wished everyone a Happy Valentine's Day.

Director Casey thanked everyone for speaking out on the Gas Company issue. He stated his desire to continue to be involved with the issue and see it to a satisfactory conclusion.

Director Coletta thanked Director Casey for visiting resident's homes, increasing awareness and educating residents about the Gas Company Data Collection Units. He stated that the more people that unify and speak out, the greater the impact. He added that he appreciated everyone's attendance this evening.

President Maynard also conveyed his appreciation for the residents that took the time to attend the meeting and speak out on the Gas Meter pole issue. He encouraged the General Manager to continue the dialogue with the Gas Company representatives and if necessary, Supervisor Moorlach. He concluded by thanking LAGSL President Mike Wilson for the status report.

**K. CLOSED SESSION:**

**1. CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION**

Pursuant to Gov't Code section 54956.9(d)(1)

Name of Case: *RCSD v. Steven Wickser, et al.*

OC Superior Court Case No. 30-2013-00687577-CU-MC-CJC

President Maynard asked if there were any members of the public who wished to address the Board regarding the closed session item. No one came forward.

**THE BOARD ADJOURNED TO CLOSED SESSION AT 9:15 P.M.**

The Board reconvened to their regular meeting at 10:00 p.m. General Counsel reported that at approximately 9:15 p.m. the Board adjourned to closed session pursuant to Government Code Section 54956.9(d)(1). The Board discussed a single item that was on its closed session agenda. There was no reportable action.

**L. ADJOURNMENT:**

Motion by Director Coletta, seconded by Director Casey to adjourn the regular meeting at 10:07 p.m. Motion passed 5-0.

**SUBMITTED BY:**

**James D. Ruth  
General Manager**

**DRAFT**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-2**

**Date:** March 11, 2014  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** REVENUE & EXPENDITURE REPORT - JANUARY, 2014

**RECOMMENDATION:**

Receive and file the Revenue and Expenditure Report for January, 2014.

**BACKGROUND:**

The Revenue & Expenditure Report is submitted on a monthly basis as an indication of the District's unaudited year-to-date revenues and expenses. Where appropriate, footnotes provide information which explains current anomalies.

**ATTACHMENTS:**

1. Revenue & Expenditure Report for the month of January, 2014.

REVENUE / EXPENDITURE SUMMARY REPORT  
 FUND 10 - GENERAL FUND  
 January 2014 @ 58.34%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
<b>Revenues</b>						
PROPERTY TAXES	712,540.00	712,540.00	421,907.26	29,047.94	290,632.74	59.2
STREET LIGHT ASSESSMENTS	249,000.00	249,000.00	148,094.05	10,831.65	100,905.95	59.5
USE OF MONEY AND PROPERTY	2,100.00	2,100.00	1,013.68	433.99	1,086.32	48.3
OTHER GOVERNMENT AGENCIES	57,800.00	57,800.00	2,714.41	1,900.09	55,085.59	4.7
FEES AND SERVICES	120,000.00	122,000.00	79,912.25	11,643.00	42,087.75	65.5
OTHER REVENUE 1	23,000.00	23,000.00	7,789.70	-4,575.96	15,210.30	33.9
<b>Total Revenues</b>	<b>1,164,440.00</b>	<b>1,166,440.00</b>	<b>661,431.35</b>	<b>49,280.71</b>	<b>505,008.65</b>	<b>56.7</b>
<b>Expenditures</b>						
ADMINISTRATION 1, 2, 3, 4, 5	316,375.00	316,375.00	208,928.19	24,480.43	107,446.81	66.0
RECREATION 2	115,300.00	115,300.00	70,238.87	6,488.70	45,061.13	60.9
ROSSMOOR PARK 2, 6, 7, 8, 9	176,815.00	176,815.00	104,074.58	11,420.20	72,740.42	58.9
MONTECITO CENTER 2, 6, 8, 9, 10	69,020.00	69,020.00	40,406.51	4,700.44	28,613.49	58.5
RUSH PARK 2, 6, 7, 8, 9	200,391.00	200,391.00	119,364.69	11,588.39	81,026.31	59.6
STREET LIGHTING	107,480.00	107,480.00	43,777.63	8,732.76	63,702.37	40.7
ROSSMOOR WALL	2,600.00	2,600.00	2,000.00	0.00	600.00	76.9
STREET SWEEPING	52,600.00	52,600.00	22,695.44	18.97	29,904.56	43.1
PARKWAY TREES 9	108,450.00	108,450.00	87,205.27	4,666.11	21,244.73	80.4
MINI-PARKS, MEDIANS & TRIANGLE 11	15,045.00	15,045.00	9,222.51	1,407.73	5,822.49	61.3
<b>Total Expenditures</b>	<b>1,164,076.00</b>	<b>1,164,076.00</b>	<b>707,913.69</b>	<b>73,503.73</b>	<b>456,162.31</b>	<b>60.8</b>

**Audited Fund Balance  
 at June 30, 2013**

**\$ 827,014.00**

**REVENUE REPORT**  
January 2014 @ 58.34%

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Rossmoor Community

For the Period: 7/1/2013 to 1/31/2014

Fund: 10 - GENERAL FUND

Revenues

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept: 00							
PROPERTY TAXES	712,540.00	712,540.00	421,907.26	29,047.94	0.00	290,632.74	59.2
ASSESSMENTS	249,000.00	249,000.00	148,094.05	10,831.65	0.00	100,905.95	59.5
USE OF MONEY AND PROPERTY	2,100.00	2,100.00	1,013.68	433.99	0.00	1,086.32	48.3
OTHER GOVERNMENT AGENCIES	57,800.00	57,800.00	2,714.41	1,900.09	0.00	55,085.59	4.7
FEES AND SERVICES	122,000.00	122,000.00	79,912.25	11,643.00	0.00	42,087.75	65.5
OTHER REVENUE /	23,000.00	23,000.00	7,789.70	-4,575.96	0.00	15,210.30	33.9
Dept: 00	1,166,440.00	1,166,440.00	661,431.35	49,280.71	0.00	505,008.65	56.7
Revenues	1,166,440.00	1,166,440.00	661,431.35	49,280.71	0.00	505,008.65	56.7
Grand Total Net Effect:	1,166,440.00	1,166,440.00	661,431.35	49,280.71	0.00	505,008.65	



EXPENDITURE REPORT  
January 2014 @ 58.34%

Rossmoor Community

For the Period: 7/1/2013 to 1/31/2014  
Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept: 10 ADMINISTRATION							
SALARIES AND BENEFITS 1,2	167,775.00	167,775.00	106,810.32	19,029.50	0.00	60,964.68	63.7
OPERATIONS AND MAINTENANCE 3	62,100.00	62,100.00	37,363.38	344.37	0.00	24,736.62	60.2
CONTRACT SERVICES 4,5	80,500.00	80,500.00	64,754.49	5,106.56	0.00	15,745.51	80.4
CAPITAL EXPENDITURES	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
ADMINISTRATION	316,375.00	316,375.00	208,928.19	24,480.43	0.00	107,446.81	66.0
Dept: 20 RECREATION							
SALARIES AND BENEFITS 2	84,300.00	84,300.00	53,422.78	6,091.36	0.00	30,877.22	63.4
OPERATIONS AND MAINTENANCE	25,500.00	25,500.00	14,683.47	56.90	0.00	10,816.53	57.6
CONTRACT SERVICES	3,500.00	3,500.00	2,105.67	340.44	0.00	1,394.33	60.2
CAPITAL EXPENDITURES	2,000.00	2,000.00	26.95	0.00	0.00	1,973.05	1.3
RECREATION	115,300.00	115,300.00	70,238.87	6,488.70	0.00	45,061.13	60.9
Dept: 30 ROSSMOOR PARK							
SALARIES AND BENEFITS 2	62,850.00	62,850.00	35,445.23	5,183.87	0.00	27,404.77	56.4
OPERATIONS AND MAINTENANCE 6,7,8	71,065.00	71,065.00	47,003.62	3,240.89	0.00	24,061.38	66.1
CONTRACT SERVICES 9	42,400.00	42,400.00	21,625.73	2,995.44	0.00	20,774.27	51.0
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
ROSSMOOR PARK	176,815.00	176,815.00	104,074.58	11,420.20	0.00	72,740.42	58.9
Dept: 40 MONTECITO CENTER							
SALARIES AND BENEFITS 2,10	44,185.00	44,185.00	26,115.63	3,367.84	0.00	18,069.37	59.1
OPERATIONS AND MAINTENANCE 6,7,8	17,435.00	17,435.00	9,185.15	697.16	0.00	8,249.85	52.7
CONTRACT SERVICES	7,100.00	7,100.00	5,105.73	635.44	0.00	1,994.27	71.9
CAPITAL EXPENDITURES	300.00	300.00	0.00	0.00	0.00	300.00	0.0
MONTECITO CENTER	69,020.00	69,020.00	40,406.51	4,700.44	0.00	28,613.49	58.5
Dept: 50 RUSH PARK							
SALARIES AND BENEFITS 2	64,225.00	64,225.00	37,462.02	5,738.21	0.00	26,762.98	58.3
OPERATIONS AND MAINTENANCE 6,7,8	93,266.00	93,266.00	60,276.94	2,854.74	0.00	32,989.06	64.6
CONTRACT SERVICES 9	42,400.00	42,400.00	21,625.73	2,995.44	0.00	20,774.27	51.0
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
RUSH PARK	200,391.00	200,391.00	119,364.69	11,588.39	0.00	81,026.31	59.6

EXPENDITURE REPORT  
January 2014 @ 58.34%

Rossmoor Community

For the Period: 7/1/2013 to 1/31/2014

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept: 60 STREET LIGHTING							
OPERATIONS AND MAINTENANCE	480.00	480.00	308.32	18.97	0.00	171.68	64.2
CONTRACT SERVICES	107,000.00	107,000.00	43,469.31	8,713.79	0.00	63,530.69	40.6
STREET LIGHTING	107,480.00	107,480.00	43,777.63	8,732.76	0.00	63,702.37	40.7
Dept: 65 ROSSMOOR WALL							
OPERATIONS AND MAINTENANCE	2,600.00	2,600.00	2,000.00	0.00	0.00	600.00	76.9
ROSSMOOR WALL	2,600.00	2,600.00	2,000.00	0.00	0.00	600.00	76.9
Dept: 70 STREET SWEEPING							
OPERATIONS AND MAINTENANCE	600.00	600.00	308.32	18.97	0.00	291.68	51.4
CONTRACT SERVICES	52,000.00	52,000.00	22,387.12	0.00	0.00	29,612.88	43.1
STREET SWEEPING	52,600.00	52,600.00	22,695.44	18.97	0.00	29,904.56	43.1
Dept: 80 PARKWAY TREES							
SALARIES AND BENEFITS	17,450.00	17,450.00	10,511.06	1,555.43	0.00	6,938.94	60.2
OPERATIONS AND MAINTENANCE	2,000.00	2,000.00	649.35	76.25	0.00	1,350.65	32.5
CONTRACT SERVICES 9	71,000.00	71,000.00	67,264.71	340.43	0.00	3,735.29	94.7
CAPITAL EXPENDITURES	18,000.00	18,000.00	8,780.15	2,694.00	0.00	9,219.85	48.8
PARKWAY TREES	108,450.00	108,450.00	87,205.27	4,666.11	0.00	21,244.73	80.4
Dept: 90 MINI-PARKS AND MEDIANS							
SALARIES AND BENEFITS	1,520.00	1,520.00	503.47	34.40	0.00	1,016.53	33.1
OPERATIONS AND MAINTENANCE 10	9,250.00	9,250.00	6,293.70	1,078.33	0.00	2,956.30	68.0
CONTRACT SERVICES	4,175.00	4,175.00	2,425.34	295.00	0.00	1,749.66	58.1
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS	15,045.00	15,045.00	9,222.51	1,407.73	0.00	5,822.49	61.3
Expenditures	1,164,076.00	1,164,076.00	707,913.69	73,503.73	0.00	456,162.31	60.8
Grand Total Net Effect:	-1,164,076.00	-1,164,076.00	-707,913.69	-73,503.73	0.00	-456,162.31	

REVENUE/EXPENDITURE REPORT  
January 2014 @ 58.34%

Rossmoor Community

For the Period: 7/1/2013 to 1/31/2014		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
3000	Current Secured Property Taxes	655,000.00	655,000.00	378,714.95	18,043.24	0.00	276,285.05	57.8
3001	Current unsecured prop tax	25,200.00	25,200.00	21,145.55	4,243.60	0.00	4,054.45	83.9
3002	Prior secured property taxes	13,250.00	13,250.00	6,370.59	395.08	0.00	6,879.41	48.1
3003	Prior unsecured prop taxes	440.00	440.00	0.00	0.00	0.00	440.00	0.0
3004	Delinquent property taxes	950.00	950.00	0.00	0.00	0.00	950.00	0.0
3010	Current supplemental assessmnt	6,100.00	6,100.00	9,650.60	340.45	0.00	-3,550.60	158.2
3020	Public utility tax	11,600.00	11,600.00	6,025.57	6,025.57	0.00	5,574.43	51.9
PROPERTY TAXES		712,540.00	712,540.00	421,907.26	29,047.94	0.00	290,632.74	59.2
Acct Class: 31 ASSESSMENTS								
3105	Street light assessments	249,000.00	249,000.00	148,094.05	10,831.65	0.00	100,905.95	59.5
ASSESSMENTS		249,000.00	249,000.00	148,094.05	10,831.65	0.00	100,905.95	59.5
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	2,100.00	2,100.00	1,013.68	433.99	0.00	1,086.32	48.3
USE OF MONEY AND PROPERTY		2,100.00	2,100.00	1,013.68	433.99	0.00	1,086.32	48.3
Acct Class: 33 OTHER GOVERNMENT AGENCIES								
3301	State homeowner proptax relief	5,800.00	5,800.00	2,714.41	1,900.09	0.00	3,085.59	46.8
3305	County street sweep reimburse	52,000.00	52,000.00	0.00	0.00	0.00	52,000.00	0.0
OTHER GOVERNMENT AGENCIES		57,800.00	57,800.00	2,714.41	1,900.09	0.00	55,085.59	4.7
Acct Class: 34 FEES AND SERVICES								
3404	Court reservations	12,500.00	12,500.00	7,112.75	739.00	0.00	5,387.25	56.9
3405	Wall Rental	500.00	500.00	200.00	20.00	0.00	300.00	40.0
3406	Ball field reservations	22,000.00	22,000.00	14,681.50	1,131.00	0.00	7,318.50	66.7
3410	Rossmoor building rental	4,500.00	4,500.00	1,482.00	0.00	0.00	3,018.00	32.9
3412	Montecito building rental	22,500.00	22,500.00	10,757.00	882.00	0.00	11,743.00	47.8
3414	Rush Park Building Rental	60,000.00	60,000.00	45,679.00	8,871.00	0.00	14,321.00	76.1
FEES AND SERVICES		122,000.00	122,000.00	79,912.25	11,643.00	0.00	42,087.75	65.5
Acct Class: 35 OTHER REVENUE								
3415	Tot Lot Tile Rev/Exp /	0.00	0.00	0.00	-4,639.96	0.00	0.00	0.0
3500	Other miscellaneous revenue	3,000.00	3,000.00	1,789.70	64.00	0.00	1,210.30	59.7
3501	Funding/Misc. Studies	0.00	0.00	6,000.00	0.00	0.00	-6,000.00	0.0
3502	Administrative Fee	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
OTHER REVENUE		23,000.00	23,000.00	7,789.70	-4,575.96	0.00	15,210.30	33.9
Dept: 00		1,166,440.00	1,166,440.00	661,431.35	49,280.71	0.00	505,008.65	56.7
Revenues		1,166,440.00	1,166,440.00	661,431.35	49,280.71	0.00	505,008.65	56.7
Expenditures								
Dept: 10 ADMINISTRATION								
Acct Class: 40 SALARIES AND BENEFITS								
4000	Board of Directors Compensatn /	8,500.00	8,500.00	7,700.00	500.00	0.00	800.00	90.6
4001	Salaries - Full-time	115,875.00	115,875.00	75,246.67	14,587.06	0.00	40,628.33	64.9
4003	Salaries - Overtime 2	1,650.00	1,650.00	2,099.26	306.66	0.00	-449.26	127.2
4007	Vehicle Allowance	750.00	750.00	164.61	0.00	0.00	585.39	21.9
4010	Workers Compensation Insurance	4,500.00	4,500.00	497.81	0.00	0.00	4,002.19	11.1
4011	Medical Insurance	27,500.00	27,500.00	15,896.94	2,733.36	0.00	11,603.06	57.8
4015	Federal Payroll Tax -FICA	8,000.00	8,000.00	4,971.94	678.31	0.00	3,028.06	62.1
4018	State Payroll Taxes	1,000.00	1,000.00	233.09	224.11	0.00	766.91	23.3
SALARIES AND BENEFITS		167,775.00	167,775.00	106,810.32	19,029.50	0.00	60,964.68	63.7
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5002	Insurance - Liability	13,500.00	13,500.00	12,388.50	0.00	0.00	1,111.50	91.8
5004	Memberships and Dues	6,400.00	6,400.00	5,852.76	372.40	0.00	547.24	91.4

REVENUE/EXPENDITURE REPORT  
January 2014 @ 58.34%

Rossmoor Community

For the Period: 7/1/2013 to 1/31/2014		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 10 ADMINISTRATION								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5006	Travel & Meetings	2,000.00	2,000.00	299.26	0.00	0.00	1,700.74	15.0
5007	Televised Meeting Costs	16,800.00	16,800.00	9,322.40	0.00	0.00	7,477.60	55.5
5010	Publications & Legal Notices 3	4,000.00	4,000.00	3,620.03	-393.75	0.00	379.97	90.5
5012	Printing	1,200.00	1,200.00	335.56	0.00	0.00	864.44	28.0
5014	Postage	3,000.00	3,000.00	407.44	0.00	0.00	2,592.56	13.6
5016	Office Supplies	7,200.00	7,200.00	3,397.77	189.68	0.00	3,802.23	47.2
5020	Telephone	1,500.00	1,500.00	188.52	56.90	0.00	1,311.48	12.6
5045	Miscellaneous Expenditures	5,500.00	5,500.00	1,010.96	50.00	0.00	4,489.04	18.4
5046	Bank Service Charge	1,000.00	1,000.00	540.18	69.14	0.00	459.82	54.0
OPERATIONS AND MAINTENANCE		62,100.00	62,100.00	37,363.38	344.37	0.00	24,736.62	60.2
Acct Class: 56 CONTRACT SERVICES								
5610	Legal Counsel 4	30,000.00	30,000.00	22,293.41	0.00	0.00	7,706.59	74.3
5615	Financial Audit-Consulting	8,500.00	8,500.00	8,500.00	0.00	0.00	0.00	100.0
5670	Other Professional Services 5	42,000.00	42,000.00	33,961.08	5,106.56	0.00	8,038.92	80.9
CONTRACT SERVICES		80,500.00	80,500.00	64,754.49	5,106.56	0.00	15,745.51	80.4
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
CAPITAL EXPENDITURES		6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
ADMINISTRATION		316,375.00	316,375.00	208,928.19	24,480.43	0.00	107,446.81	66.0
Dept: 20 RECREATION								
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time	44,800.00	44,800.00	30,620.24	4,498.33	0.00	14,179.76	68.3
4002	Salaries - Part-time	22,000.00	22,000.00	12,278.99	252.28	0.00	9,721.01	55.8
4003	Salaries - Overtime 2	2,000.00	2,000.00	2,362.49	324.20	0.00	-362.49	118.1
4005	Salaries - Event Attendant	200.00	200.00	15.75	3.75	0.00	184.25	7.9
4007	Vehicle Allowance	500.00	500.00	137.02	0.00	0.00	362.98	27.4
4010	Workers Compensation Insurance	1,800.00	1,800.00	360.86	-150.00	0.00	1,439.14	20.0
4011	Medical Insurance	7,000.00	7,000.00	4,042.08	695.02	0.00	2,957.92	57.7
4015	Federal Payroll Tax -FICA	5,000.00	5,000.00	3,409.21	352.51	0.00	1,590.79	68.2
4018	State Payroll Taxes	1,000.00	1,000.00	196.14	115.27	0.00	803.86	19.6
SALARIES AND BENEFITS		84,300.00	84,300.00	53,422.78	6,091.36	0.00	30,877.22	63.4
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5006	Travel & Meetings	500.00	500.00	14.19	0.00	0.00	485.81	2.8
5010	Publications & Legal Notices	200.00	200.00	150.18	0.00	0.00	49.82	75.1
5012	Printing	500.00	500.00	22.83	0.00	0.00	477.17	4.6
5014	Postage	300.00	300.00	12.80	0.00	0.00	287.20	4.3
5016	Office Supplies	1,000.00	1,000.00	684.80	0.00	0.00	315.20	68.5
5017	Community Events	14,000.00	14,000.00	6,727.48	0.00	0.00	7,272.52	48.1
5019	Fireworks	6,200.00	6,200.00	6,200.00	0.00	0.00	0.00	100.0
5020	Telephone	1,800.00	1,800.00	871.19	56.90	0.00	928.81	48.4
5045	Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051	Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE		25,500.00	25,500.00	14,683.47	56.90	0.00	10,816.53	57.6
Acct Class: 56 CONTRACT SERVICES								
5670	Other Professional Services	3,500.00	3,500.00	2,105.67	340.44	0.00	1,394.33	60.2
CONTRACT SERVICES		3,500.00	3,500.00	2,105.67	340.44	0.00	1,394.33	60.2
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	2,000.00	2,000.00	26.95	0.00	0.00	1,973.05	1.3
CAPITAL EXPENDITURES		2,000.00	2,000.00	26.95	0.00	0.00	1,973.05	1.3

REVENUE/EXPENDITURE REPORT  
January 2014 @ 58.34%

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Rossmoor Community

For the Period: 7/1/2013 to 1/31/2014

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>RECREATION</b>	115,300.00	115,300.00	70,238.87	6,488.70	0.00	45,061.13	60.9
Dept: 30 ROSSMOOR PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	33,500.00	33,500.00	20,037.78	3,150.08	0.00	13,462.22	59.8
4002 Salaries - Part-time	10,300.00	10,300.00	6,261.60	1,031.18	0.00	4,038.40	60.8
4003 Salaries - Overtime 2	1,450.00	1,450.00	1,221.03	189.28	0.00	228.97	84.2
4005 Salaries - Event Attendant	500.00	500.00	34.65	8.25	0.00	465.35	6.9
4010 Workers Compensation Insurance	4,500.00	4,500.00	813.78	-450.00	0.00	3,686.22	18.1
4011 Medical Insurance	8,700.00	8,700.00	4,993.16	858.56	0.00	3,706.84	57.4
4015 Federal Payroll Tax -FICA	3,300.00	3,300.00	1,984.26	298.77	0.00	1,315.74	60.1
4018 State Payroll Taxes	600.00	600.00	98.97	97.75	0.00	501.03	16.5
<b>SALARIES AND BENEFITS</b>	62,850.00	62,850.00	35,445.23	5,183.87	0.00	27,404.77	56.4
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	300.00	300.00	150.18	0.00	0.00	149.82	50.1
5012 Printing	300.00	300.00	11.41	0.00	0.00	288.59	3.8
5014 Postage	100.00	100.00	4.40	0.00	0.00	95.60	4.4
5016 Office Supplies	700.00	700.00	417.03	0.00	0.00	282.97	59.6
5018 Janitorial Supplies 6	3,500.00	3,500.00	2,524.89	0.00	0.00	975.11	72.1
5020 Telephone	1,600.00	1,600.00	883.41	56.90	0.00	716.59	55.2
5022 Utilities 7	43,000.00	43,000.00	34,161.68	1,077.73	0.00	8,838.32	79.4
5025 SECURED PROP TAX 8	815.00	815.00	852.90	426.45	0.00	-37.90	104.7
5030 Vehicle Maintenance	1,500.00	1,500.00	312.96	43.00	0.00	1,187.04	20.9
5032 Building & Grounds-Maintenance	17,000.00	17,000.00	7,136.21	1,636.81	0.00	9,863.79	42.0
5034 Alarm Systems	750.00	750.00	413.38	0.00	0.00	336.62	55.1
5045 Miscellaneous Expenditures	500.00	500.00	135.17	0.00	0.00	364.83	27.0
5051 Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5052 Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	71,065.00	71,065.00	47,003.62	3,240.89	0.00	24,061.38	66.1
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	38,000.00	38,000.00	18,585.00	2,655.00	0.00	19,415.00	48.9
5656 Tree Trimming 9	1,000.00	1,000.00	1,001.45	0.00	0.00	-1.45	100.1
5670 Other Professional Services	3,400.00	3,400.00	2,039.28	340.44	0.00	1,360.72	60.0
<b>CONTRACT SERVICES</b>	42,400.00	42,400.00	21,625.73	2,995.44	0.00	20,774.27	51.0
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	500.00	500.00	0.00	0.00	0.00	500.00	0.0
<b>CAPITAL EXPENDITURES</b>	500.00	500.00	0.00	0.00	0.00	500.00	0.0
<b>ROSSMOOR PARK</b>	176,815.00	176,815.00	104,074.58	11,420.20	0.00	72,740.42	58.9
Dept: 40 MONTECITO CENTER							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	27,800.00	27,800.00	16,981.50	2,710.74	0.00	10,818.50	61.1
4002 Salaries - Part-time 10	2,100.00	2,100.00	2,068.50	0.00	0.00	31.50	98.5
4003 Salaries - Overtime 2	785.00	785.00	821.39	110.94	0.00	-36.39	104.6
4005 Salaries - Event Attendant	0.00	0.00	31.50	31.50	0.00	-31.50	0.0
4010 Workers Compensation Insurance	3,600.00	3,600.00	594.40	-422.00	0.00	3,005.60	16.5
4011 Medical Insurance	7,100.00	7,100.00	4,041.72	695.02	0.00	3,058.28	56.9
4015 Federal Payroll Tax -FICA	2,250.00	2,250.00	1,512.35	182.01	0.00	737.65	67.2
4018 State Payroll Taxes	550.00	550.00	64.27	59.63	0.00	485.73	11.7
<b>SALARIES AND BENEFITS</b>	44,185.00	44,185.00	26,115.63	3,367.84	0.00	18,069.37	59.1
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	200.00	200.00	0.36	0.00	0.00	199.64	0.2
5012 Printing	150.00	150.00	11.41	0.00	0.00	138.59	7.6
5014 Postage	150.00	150.00	4.40	0.00	0.00	145.60	2.9
5016 Office Supplies	900.00	900.00	417.03	0.00	0.00	482.97	46.3
5018 Janitorial Supplies 6	3,600.00	3,600.00	2,524.89	0.00	0.00	1,075.11	70.1

**REVENUE/EXPENDITURE REPORT**  
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Rossmoor Community

For the Period: 7/1/2013 to 1/31/2014		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 40 MONTECITO CENTER								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020 Telephone		1,650.00	1,650.00	883.41	56.90	0.00	766.59	53.5
5022 Utilities		3,500.00	3,500.00	1,975.12	0.00	0.00	1,524.88	56.4
5025 SECURED PROP TAX 8		685.00	685.00	716.26	358.13	0.00	-31.26	104.6
5030 Vehicle Maintenance		1,500.00	1,500.00	312.96	43.00	0.00	1,187.04	20.9
5032 Building & Grounds-Maintenance		4,000.00	4,000.00	2,025.88	239.13	0.00	1,974.12	50.6
5034 Alarm Systems		500.00	500.00	178.26	0.00	0.00	321.74	35.7
5045 Miscellaneous Expenditures		250.00	250.00	135.17	0.00	0.00	114.83	54.1
5051 Equipment Rental		250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs		100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE		17,435.00	17,435.00	9,185.15	697.16	0.00	8,249.85	52.7
Acct Class: 56 CONTRACT SERVICES								
5655 Landscape Maintenance		3,300.00	3,300.00	2,065.00	295.00	0.00	1,235.00	62.6
5656 Tree Trimming 9		1,000.00	1,000.00	1,001.45	0.00	0.00	-1.45	100.1
5670 Other Professional Services		2,800.00	2,800.00	2,039.28	340.44	0.00	760.72	72.8
CONTRACT SERVICES		7,100.00	7,100.00	5,105.73	635.44	0.00	1,994.27	71.9
Acct Class: 60 CAPITAL EXPENDITURES								
6010 Equipment		300.00	300.00	0.00	0.00	0.00	300.00	0.0
CAPITAL EXPENDITURES		300.00	300.00	0.00	0.00	0.00	300.00	0.0
MONTECITO CENTER								
Dept: 50 RUSH PARK								
Acct Class: 40 SALARIES AND BENEFITS								
4001 Salaries - Full-time		33,500.00	33,500.00	20,037.78	3,150.08	0.00	13,462.22	59.8
4002 Salaries - Part-time		8,200.00	8,200.00	5,732.03	1,031.18	0.00	2,467.97	69.9
4003 Salaries - Overtime 2		1,150.00	1,150.00	1,221.03	189.28	0.00	-71.03	106.2
4005 Salaries - Event Attendant		4,000.00	4,000.00	2,378.10	511.50	0.00	1,621.90	59.5
4010 Workers Compensation Insurance		4,500.00	4,500.00	813.78	-450.00	0.00	3,686.22	18.1
4011 Medical Insurance		8,700.00	8,700.00	4,993.16	858.56	0.00	3,706.84	57.4
4015 Federal Payroll Tax -FICA		3,400.00	3,400.00	2,123.54	337.23	0.00	1,276.46	62.5
4018 State Payroll Taxes		775.00	775.00	162.60	110.38	0.00	612.40	21.0
SALARIES AND BENEFITS		64,225.00	64,225.00	37,462.02	5,738.21	0.00	26,762.98	58.3
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5010 Publications & Legal Notices		500.00	500.00	150.18	0.00	0.00	349.82	30.0
5012 Printing		500.00	500.00	11.42	0.00	0.00	488.58	2.3
5014 Postage		100.00	100.00	4.40	0.00	0.00	95.60	4.4
5016 Office Supplies		900.00	900.00	417.02	0.00	0.00	482.98	46.3
5018 Janitorial Supplies 6		3,600.00	3,600.00	2,532.45	0.00	0.00	1,067.55	70.3
5020 Telephone		1,800.00	1,800.00	883.41	56.90	0.00	916.59	49.1
5022 Utilities 7		53,000.00	53,000.00	37,536.37	0.00	0.00	15,463.63	70.8
5025 SECURED PROP TAX 8		3,116.00	3,116.00	3,421.14	1,710.57	0.00	-305.14	109.8
5030 Vehicle Maintenance		1,500.00	1,500.00	312.96	43.00	0.00	1,187.04	20.9
5032 Building & Grounds-Maintenance		25,000.00	25,000.00	14,613.20	1,044.27	0.00	10,386.80	58.5
5034 Alarm Systems		750.00	750.00	259.24	0.00	0.00	490.76	34.6
5045 Miscellaneous Expenditures		500.00	500.00	135.15	0.00	0.00	364.85	27.0
5051 Equipment Rental		500.00	500.00	0.00	0.00	0.00	500.00	0.0
5052 Minor Facility Repairs		1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
OPERATIONS AND MAINTENANCE		93,266.00	93,266.00	60,276.94	2,854.74	0.00	32,989.06	64.6
Acct Class: 56 CONTRACT SERVICES								
5655 Landscape Maintenance		38,000.00	38,000.00	18,585.00	2,655.00	0.00	19,415.00	48.9
5656 Tree Trimming 9		1,000.00	1,000.00	1,001.45	0.00	0.00	-1.45	100.1
5670 Other Professional Services		3,400.00	3,400.00	2,039.28	340.44	0.00	1,360.72	60.0
CONTRACT SERVICES		42,400.00	42,400.00	21,625.73	2,995.44	0.00	20,774.27	51.0
Acct Class: 60 CAPITAL EXPENDITURES								

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Rossmoor Community

For the Period: 7/1/2013 to 1/31/2014		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 50 RUSH PARK								
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	500.00	500.00	0.00	0.00	0.00	500.00	0.0
CAPITAL EXPENDITURES		500.00	500.00	0.00	0.00	0.00	500.00	0.0
RUSH PARK								
Dept: 60 STREET LIGHTING		200,391.00	200,391.00	119,364.69	11,588.39	0.00	81,026.31	59.6
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	480.00	480.00	308.32	18.97	0.00	171.68	64.2
OPERATIONS AND MAINTENANCE		480.00	480.00	308.32	18.97	0.00	171.68	64.2
Acct Class: 56 CONTRACT SERVICES								
5650	Lighting and Maintenance	107,000.00	107,000.00	43,469.31	8,713.79	0.00	63,530.69	40.6
CONTRACT SERVICES		107,000.00	107,000.00	43,469.31	8,713.79	0.00	63,530.69	40.6
STREET LIGHTING		107,480.00	107,480.00	43,777.63	8,732.76	0.00	63,702.37	40.7
Dept: 65 ROSSMOOR WALL								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5002	Insurance - Liability	2,500.00	2,500.00	2,000.00	0.00	0.00	500.00	80.0
5032	Building & Grounds-Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE		2,600.00	2,600.00	2,000.00	0.00	0.00	600.00	76.9
ROSSMOOR WALL		2,600.00	2,600.00	2,000.00	0.00	0.00	600.00	76.9
Dept: 70 STREET SWEEPING								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	500.00	500.00	308.32	18.97	0.00	191.68	61.7
5030	Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE		600.00	600.00	308.32	18.97	0.00	291.68	51.4
Acct Class: 56 CONTRACT SERVICES								
5642	Street Sweeping	52,000.00	52,000.00	22,387.12	0.00	0.00	29,612.88	43.1
CONTRACT SERVICES		52,000.00	52,000.00	22,387.12	0.00	0.00	29,612.88	43.1
STREET SWEEPING		52,600.00	52,600.00	22,695.44	18.97	0.00	29,904.56	43.1
Dept: 80 PARKWAY TREES								
Acct Class: 40 SALARIES AND BENEFITS								
4002	Salaries - Part-time	15,500.00	15,500.00	9,650.53	1,412.10	0.00	5,849.47	62.3
4007	Vehicle Allowance	500.00	500.00	86.95	0.00	0.00	413.05	17.4
4010	Workers Compensation Insurance	250.00	250.00	0.00	0.00	0.00	250.00	0.0
4015	Federal Payroll Tax -FICA	900.00	900.00	738.28	108.03	0.00	161.72	82.0
4018	State Payroll Taxes	300.00	300.00	35.30	35.30	0.00	264.70	11.8
SALARIES AND BENEFITS		17,450.00	17,450.00	10,511.06	1,555.43	0.00	6,938.94	60.2
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5012	Printing	50.00	50.00	0.62	0.00	0.00	49.38	1.2
5014	Postage	300.00	300.00	2.00	0.00	0.00	298.00	0.7
5016	Office Supplies	200.00	200.00	101.61	0.00	0.00	98.39	50.8
5020	Telephone	900.00	900.00	314.99	37.94	0.00	585.01	35.0
5030	Vehicle Maintenance	300.00	300.00	230.13	38.31	0.00	69.87	76.7
5051	Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE		2,000.00	2,000.00	649.35	76.25	0.00	1,350.65	32.5
Acct Class: 56 CONTRACT SERVICES								
5656	Tree Trimming	60,000.00	60,000.00	63,213.43	0.00	0.00	-3,213.43	105.4
5660	TREE REMOVAL	3,700.00	3,700.00	0.00	0.00	0.00	3,700.00	0.0
5662	SMALL TREE CARE	1,300.00	1,300.00	347.85	0.00	0.00	952.15	26.8

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For the Period: 7/1/2013 to 1/31/2014		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 80 PARKWAY TREES								
Acct Class: 56 CONTRACT SERVICES								
5670	Other Professional Services	6,000.00	6,000.00	3,703.43	340.43	0.00	2,296.57	61.7
CONTRACT SERVICES		71,000.00	71,000.00	67,264.71	340.43	0.00	3,735.29	94.7
Acct Class: 60 CAPITAL EXPENDITURES								
6015	Trees	18,000.00	18,000.00	8,780.15	2,694.00	0.00	9,219.85	48.8
CAPITAL EXPENDITURES		18,000.00	18,000.00	8,780.15	2,694.00	0.00	9,219.85	48.8
PARKWAY TREES		108,450.00	108,450.00	87,205.27	4,666.11	0.00	21,244.73	80.4
Dept: 90 MINI-PARKS AND MEDIANS								
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time	800.00	800.00	414.96	54.93	0.00	385.04	51.9
4002	Salaries - Part-time	375.00	375.00	0.00	0.00	0.00	375.00	0.0
4003	Salaries - Overtime	60.00	60.00	24.80	3.88	0.00	35.20	41.3
4010	Workers Compensation Insurance	200.00	200.00	28.75	-30.40	0.00	171.25	14.4
4015	Federal Payroll Tax -FICA	70.00	70.00	33.47	4.50	0.00	36.53	47.8
4018	State Payroll Taxes	15.00	15.00	1.49	1.49	0.00	13.51	9.9
SALARIES AND BENEFITS		1,520.00	1,520.00	503.47	34.40	0.00	1,016.53	33.1
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	500.00	500.00	303.34	18.94	0.00	196.66	60.7
5022	Utilities	7,500.00	7,500.00	5,179.86	1,059.39	0.00	2,320.14	69.1
5030	Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5032	Building & Grounds-Maintenance 10	750.00	750.00	810.50	0.00	0.00	-60.50	108.1
5045	Miscellaneous Expenditures	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5051	Equipment Rental	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5052	Minor Facility Repairs	200.00	200.00	0.00	0.00	0.00	200.00	0.0
OPERATIONS AND MAINTENANCE		9,250.00	9,250.00	6,293.70	1,078.33	0.00	2,956.30	68.0
Acct Class: 56 CONTRACT SERVICES								
5655	Landscape Maintenance	3,600.00	3,600.00	2,065.00	295.00	0.00	1,535.00	57.4
5656	Tree Trimming	500.00	500.00	333.82	0.00	0.00	166.18	66.8
5670	Other Professional Services	75.00	75.00	26.52	0.00	0.00	48.48	35.4
CONTRACT SERVICES		4,175.00	4,175.00	2,425.34	295.00	0.00	1,749.66	58.1
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	100.00	100.00	0.00	0.00	0.00	100.00	0.0
CAPITAL EXPENDITURES		100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS		15,045.00	15,045.00	9,222.51	1,407.73	0.00	5,822.49	61.3
Expenditures		1,164,076.00	1,164,076.00	707,913.69	73,503.73	0.00	456,162.31	60.8
Net Effect for GENERAL FUND		2,364.00	2,364.00	-46,482.34	-24,223.02	0.00	48,846.34	-1,966.3
Change in Fund Balance:				-46,482.34				



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For the Period: 7/1/2013 to 1/31/2014		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
2999	FY Begin Fund Balance	201,604.00	201,604.00	0.00	0.00	0.00	201,604.00	0.0
PROPERTY TAXES		201,604.00	201,604.00	0.00	0.00	0.00	201,604.00	0.0
Acct Class: 31 ASSESSMENTS								
3100	Property assessments	380,000.00	380,000.00	229,784.89	14,063.70	0.00	150,215.11	60.5
3101	Property assessments-prior yr	3,400.00	3,400.00	3,530.64	42.24	0.00	-130.64	103.8
ASSESSMENTS		383,400.00	383,400.00	233,315.53	14,105.94	0.00	150,084.47	60.9
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	0.00	0.00	7,479.06	0.00	0.00	-7,479.06	0.0
USE OF MONEY AND PROPERTY		0.00	0.00	7,479.06	0.00	0.00	-7,479.06	0.0
Dept: 00		585,004.00	585,004.00	240,794.59	14,105.94	0.00	344,209.41	41.2
Revenues		585,004.00	585,004.00	240,794.59	14,105.94	0.00	344,209.41	41.2
Expenditures								
Dept: 50 RUSH PARK								
Acct Class: 56 CONTRACT SERVICES								
5617	Administrative Fees	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
5619	Bond Trustee	2,875.00	2,875.00	2,875.00	0.00	0.00	0.00	100.0
CONTRACT SERVICES		22,875.00	22,875.00	2,875.00	0.00	0.00	20,000.00	12.6
Acct Class: 58 DEBT SERVICE								
5800	Principal	220,000.00	220,000.00	220,000.00	0.00	0.00	0.00	100.0
5801	Interest	135,160.00	135,160.00	70,990.00	0.00	0.00	64,170.00	52.5
DEBT SERVICE		355,160.00	355,160.00	290,990.00	0.00	0.00	64,170.00	81.9
Acct Class: 66 OTHER FINANCING USES								
6600	Transfer out to other funds	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.0
OTHER FINANCING USES		200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.0
RUSH PARK		578,035.00	578,035.00	293,865.00	0.00	0.00	284,170.00	50.8
Expenditures		578,035.00	578,035.00	293,865.00	0.00	0.00	284,170.00	50.8
Net Effect for ASSESSMENT DISTRICT FUND-RUSH		6,969.00	6,969.00	-53,070.41	14,105.94	0.00	60,039.41	-761.5
Change in Fund Balance:				-53,070.41				

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Fund: 30 - SPECIAL TAX FUND-ROSSMOOR WALL								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
2999	FY Begin Fund Balance	176,051.00	176,051.00	0.00	0.00	0.00	176,051.00	0.0
PROPERTY TAXES		176,051.00	176,051.00	0.00	0.00	0.00	176,051.00	0.0
Acct Class: 31 ASSESSMENTS								
3100	Property assessments	87,700.00	87,700.00	51,493.70	3,168.00	0.00	36,206.30	58.7
3101	Property assessments-prior yr	780.00	780.00	780.25	9.33	0.00	-0.25	100.0
ASSESSMENTS		88,480.00	88,480.00	52,273.95	3,177.33	0.00	36,206.05	59.1
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
USE OF MONEY AND PROPERTY		1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
Dept: 00		265,531.00	265,531.00	52,273.95	3,177.33	0.00	213,257.05	19.7
Revenues		265,531.00	265,531.00	52,273.95	3,177.33	0.00	213,257.05	19.7
Expenditures								
Dept: 65 ROSSMOOR WALL								
Acct Class: 56 CONTRACT SERVICES								
5619	Bond Trustee	2,530.00	2,530.00	2,530.00	0.00	0.00	0.00	100.0
CONTRACT SERVICES		2,530.00	2,530.00	2,530.00	0.00	0.00	0.00	100.0
Acct Class: 58 DEBT SERVICE								
5800	Principal	65,000.00	65,000.00	65,000.00	0.00	0.00	0.00	100.0
5801	Interest	18,705.00	18,705.00	18,705.00	8,410.00	0.00	0.00	100.0
DEBT SERVICE		83,705.00	83,705.00	83,705.00	8,410.00	0.00	0.00	100.0
Acct Class: 60 CAPITAL EXPENDITURES								
6005	Buildings and Improvements	0.00	0.00	1,450.00	0.00	0.00	-1,450.00	0.0
CAPITAL EXPENDITURES		0.00	0.00	1,450.00	0.00	0.00	-1,450.00	0.0
ROSSMOOR WALL		86,235.00	86,235.00	87,685.00	8,410.00	0.00	-1,450.00	101.7
Expenditures		86,235.00	86,235.00	87,685.00	8,410.00	0.00	-1,450.00	101.7
Net Effect for SPECIAL TAX FUND-ROSSMOOR WALL		179,296.00	179,296.00	-35,411.05	-5,232.67	0.00	214,707.05	-19.8
Change in Fund Balance:				-35,411.05				

**REVENUE/EXPENDITURE REPORT**  
January 2014 @ 58.34%

Page: 13  
2/27/2014  
9:49 am

Rossmoor Community

For the Period: 7/1/2013 to 1/31/2014		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
2999	FY Begin Fund Balance	226,319.00	226,319.00	0.00	0.00	0.00	226,319.00	0.0
PROPERTY TAXES		226,319.00	226,319.00	0.00	0.00	0.00	226,319.00	0.0
Dept: 00		226,319.00	226,319.00	0.00	0.00	0.00	226,319.00	0.0
Revenues		226,319.00	226,319.00	0.00	0.00	0.00	226,319.00	0.0
Expenditures								
Dept: 50 RUSH PARK								
Acct Class: 60 CAPITAL EXPENDITURES								
6005	Buildings and Improvements	194,950.00	194,950.00	120,823.03	-4,639.96	0.00	74,126.97	62.0
CAPITAL EXPENDITURES		194,950.00	194,950.00	120,823.03	-4,639.96	0.00	74,126.97	62.0
RUSH PARK		194,950.00	194,950.00	120,823.03	-4,639.96	0.00	74,126.97	62.0
Dept: 65 ROSSMOOR WALL								
Acct Class: 60 CAPITAL EXPENDITURES								
6005	Buildings and Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.0
CAPITAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.0
ROSSMOOR WALL		0.00	0.00	0.00	0.00	0.00	0.00	0.0
Dept: 75 CAPITAL PROJECTS								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5045	Miscellaneous Expenditures	16,050.00	16,050.00	13,429.31	0.00	0.00	2,620.69	83.7
OPERATIONS AND MAINTENANCE		16,050.00	16,050.00	13,429.31	0.00	0.00	2,620.69	83.7
CAPITAL PROJECTS		16,050.00	16,050.00	13,429.31	0.00	0.00	2,620.69	83.7
Expenditures		211,000.00	211,000.00	134,252.34	-4,639.96	0.00	76,747.66	63.6
Net Effect for CAPITAL PROJECTS CONTRIBUTIONS		15,319.00	15,319.00	-134,252.34	4,639.96	0.00	149,571.34	-876.4
Change in Fund Balance:				-134,252.34				
Grand Total Net Effect:		203,948.00	203,948.00	-269,216.14	-10,709.79	0.00	473,164.14	

**ROSSMOOR COMMUNITY SERVICES DISTRICT  
FOOTNOTES - FINANCIAL REPORT  
JANUARY 2014  
REVENUES**

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**#1 Tot Lot Tiles**  
10-00-3415

Funds from Tot Lot Tiles moved to 40-50-6005 and deducted from  
Rush Park Tot Lot expenses.

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\* *Noted in previous month(s). However, explanation is still warranted and valid.*

**ROSSMOOR COMMUNITY SERVICES DISTRICT  
FOOTNOTES - FINANCIAL REPORT  
JANUARY 2014  
EXPENDITURES**

* <b>#1 Board of Directors</b> 10-10-4000	Additional Board, Committee, and Ad Hoc meetings have been called. Amount will be adjusted in Amended Budget.
* <b>#2 Salaries - Overtime</b> 10-10-4003, 10-20-4003, 10-30-4003, 10-40-4003, 10-50-4003	Additional Board, Committee and Ad Hoc meetings have been called. Also, changes in staff and staff medical leave needed coverage. Amount will be adjusted in Amended Budget.
* <b>#3 Publications and Legal Notices</b> 10-10-5010	Additional advertising costs and public notices were charged due staff recruitment. Amount will be adjusted in Amended Budget.
* <b>#4 Legal Counsel</b> 10-10-5610	Additional legal services needed for unanticipated causes, ie staff change, etc. Amount will be adjusted in Amended Budget.
* <b>#5 Other Professional Services</b> 10-10-5670	Additional professional services needed for unanticipated causes, ie staff change, etc. Amount will be adjusted in Amended Budget.
* <b>#6 Janitorial Supplies</b> 10-30-5018, 10-40-5018, 10-50-5018	Increase in janitorial supplies due to increased usage of parks and facilities Amount will be adjusted in Amended Budget.
* <b>#7 Utilities</b> 10-30-5022, 10-50-5022	Added watering in parks needed due to drought. Amount will be adjusted in Amended Budget.
<b>#8 Secured Property Tax</b> 10-30-5025, 10-40-5025, 10-50-5025	Annual Tax payments are completed.
* <b>#9 Tree Trimming</b> 10-30-5656, 10-40-5656, 10-50-5656, 10-80-5656	Majority of annual tree trimming is performed during summer months. Amount will be adjusted in Amended Budget.
* <b>#10 Part Time</b> 10-40-4002	Budget for Montecito should be higher. Amount will be adjusted in Amended Budget.
* <b>#11 Building and Ground Maintenance</b> 10-90-5032	Annual Backflow testing performed in August. Repairs were needed. Amount will be adjusted in Amended Budget.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM G-1**

**Date:** March 11, 2014  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** RESOLUTION No. 14-03-11-01 ESTABLISHING THE ANNUAL BUDGET REVENUES AND EXPENDITURES MID-YEAR BUDGET ADJUSTMENT TOTAL AMOUNTS FOR FISCAL YEAR 2013-2014 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT

**RECOMMENDATION:**

Approve Resolution No. 14-03-11-01 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE ANNUAL BUDGET REVENUES AND EXPENDITURES MID-YEAR BUDGET ADJUSTMENT TOTAL AMOUNTS FOR THE FISCAL YEAR 2013-2014 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT

**BACKGROUND:**

The Board, at their July 9, 2013 Board meeting, discussed and approved by Resolution, the Proposed Final Budget for the Fiscal Year 2013-2014. Approval of that resolution is in keeping with SB 135 which requires approval by resolution of the Final Budget by the Board of Directors. This action establishes budgetary control by the Board at the Fund level. Further, adjustments to the Final Budget also require a resolution. Attached is that Resolution and the Mid-year Final Budget Revenues and Expenditures Total Amounts Summary (Attachment A).

Any revisions to the Amended Budget may be made during discussion of this Agenda Item.

**ATTACHMENTS:**

1. Resolution No. 14-03-11-01 with Attachment A—Mid-year Final Budget Revenue and Expenditure Total Amounts Summary.

**RESOLUTION NO. 14-03-11-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR  
COMMUNITY SERVICES ESTABLISHING THE MID-YEAR ADJUSTED  
BUDGET REVENUE AND EXPENDITURES TOTAL AMOUNT FOR THE  
FISCAL YEAR 2013-2014**

**WHEREAS**, the Rossmoor Community Services District Budget Committee did discuss and recommend approval of the District's Fiscal Year 2013-2014 Adjusted Budget at its Committee Meeting on February 25, 2014.

**WHEREAS**, the Rossmoor Community Services District Public Works/CIP Committee did discuss and recommend approval of the Fund 40 project list and Department Budget at their Committee Meeting on February 04, 2014.

**WHEREAS**, the Rossmoor Community Services District did discuss and approve the District's Fiscal Year 2013-2014 Mid-Year Adjusted Budget at its Regular Meeting on March 11, 2014.

**NOW THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Rossmoor Community Services District that it hereby establishes the Mid-Year Adjusted Budget Revenue and Expenditure Totals, by Fund in the amounts specified in Attachment A for the Fiscal Year 2013-2014.

**PASSED, APPROVED AND ADOPTED** this 11<sup>th</sup> day of March, 2014.

BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

By: \_\_\_\_\_  
Michael Maynard, President

ATTEST:

\_\_\_\_\_  
Secretary of the Rossmoor  
Community Services District

## ATTACHMENT A

### ANNUAL FISCAL YEAR 2013-2014 ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT SUMMARY

#### TOTAL FUND REVENUES

FUND 10	\$1,240,440
FUND 20	\$383,400
FUND 30	\$89,480
FUND 40	\$296,319

**TOTAL ALL FUNDS** **\$2,009,639**

#### TOTAL FUND EXPENDITURES

FUND 10	\$1,238,535
FUND 20	\$373,964
FUND 30	\$85,155
FUND 40	\$269,323

**TOTAL ALL FUNDS** **\$1,966,977**



## ATTACHMENT A (Comparison)

### ANNUAL FISCAL YEAR 2013-2014 ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT SUMMARY

	<b>ANNUAL FINAL BUDGET</b>	<b>MID-YEAR ADJUSTED BUDGET</b>
<b>TOTAL FUND REVENUES</b>		
FUND 10	\$1,170,440	\$1,240,440
FUND 20	\$383,400	\$383,400
FUND 30	\$89,480	\$89,480
FUND 40 *	\$226,319	\$296,319
<b>TOTAL ALL FUNDS</b>	<b><u>\$1,869,639</u></b>	<b><u>\$2,009,639</u></b>
<b>TOTAL FUND EXPENDITURES</b>		
FUND 10	\$1,164,076	\$1,238,535
FUND 20	\$378,035	\$373,964
FUND 30**	\$83,705	\$85,155
FUND 40	\$211,000	\$269,323
<b>TOTAL ALL FUNDS</b>	<b><u>\$1,836,816</u></b>	<b><u>\$1,966,977</u></b>

\* Fund 40 Revenues include beginning fund balance.

\*\*Fund 30 Expenditures do not include the \$70,000 transfer from reserves to Fund 40.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-1**

**Date:** March 11, 2014  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** ADOPTION OF FY 2014-2015 BUDGET CALENDAR

**RECOMMENDATION:**

Review and adopt FY 2014-2015 Budget Calendar

**BACKGROUND:**

Policy No. 3020 Budget Preparation and Revision requires that the General Manager prepare and the Board adopt a budget calendar for the succeeding fiscal year. Attached is the proposed budget calendar for your consideration. Some dates, such as the review by Board Committees, may be adjusted based on the availability of Committee members on the dates specified. Otherwise, most other dates are dictated by your policy. The Budget Calendar was reviewed by the Budget Committee at their February 25, 2014 meeting.

**ATTACHMENTS:**

1. FY 2014-2015 Budget Calendar.

## **FY 2014-2015 BUDGET CALENDAR**

March 11, 2014	Submit Budget Calendar to Board
April 11, 2014	Complete FY 2013-2014 Estimates to Close
April 18, 2014	Complete Preparation of FY 2014-2015 Preliminary Budget
April 25, 2014	Review Preliminary Budget with Public Works/CIP Committee
April 30, 2014	Review Preliminary Budget with Budget Committee
May 13, 2014	Present Preliminary Budget to the Board
June, 10, 2014	Board Adopts Appropriations Limit by Resolution
June 18, 2014	Public Hearing Notice is Published in Local Newspaper
June 25, 2014	Second Public Hearing Notice is Published in Local Newspaper
July 8, 2014	Final Budget is submitted to Board for Adoption at a Public Hearing by Resolution
August 12, 2014	Final Date for Adoption of a Final Budget

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-2**

**Date:** March 11, 2014  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** REQUEST BY THE ROSSMOOR HOMEOWNERS ASSOCIATION (RHA) FOR COSPONSORSHIP OF THE ROSSMOOR COMMUNITY FESTIVAL

**RECOMMENDATION:**

Approve the request of the RHA for cosponsorship of the Rossmoor Community Festival event.

**BACKGROUND:**

For several years, on the first Sunday in May the RHA has conducted an annual festival at Rush Park. The event lasts for one day, from the hours of 10 am to 5 pm. This year the Rossmoor Community festival falls on Sunday, May 4<sup>th</sup> with activities similar to those held last year. The RHA is once again requesting that the District cosponsor the event (no fees for the use of the park or District staff costs). Cosponsorship requires a manageable number of staff hours in support of this event. Last year, two District staff persons were required, with the RHA providing the remainder of the work hours.

**ATTACHMENTS:**

1. Letter dated February 18, 2014 from the RHA.



## *Rossmoor Homeowners Association*

P.O. Box 5058 Rossmoor, California 90721  
(562) 799-1401 [www.Rossmoor-RHA.org](http://www.Rossmoor-RHA.org)

March 5, 2014

Michael Maynard, President, Board of Directors  
Rossmoor Community Service District  
3001 Blume Drive  
Rossmoor, CA 90720

Subject: RCSD Participation in the 2014 Rossmoor Community Festival

Dear President Maynard,

At the September 2013 RHA Board meeting it was agreed to sponsor a “Rossmoor Community Festival” on the first Sunday in May 2014 (May 4, 2014). This event will be for one day and will follow the format we had success with in 2013. It will incorporate lessons learned that were documented in after action reports by the RHA and the RCSD for the 2013 Festival.

As a first step in preparing for the Annual Festival in 2014, the RHA Board of Directors invites the RCSD Board of Directors to cosponsor the event. The RHA Board also requests that the RCSD reserve Rush Park for this one day event on May 4, 2014.

The RHA Board of Directors also has established a Festival Committee chaired by Geoffrey King and supported by other Board members. Ms. Emily Gingras, RCSD Parks and Recreation Director and Mr. Chris Argueta were the RCSD representatives on our planning committee for the 2013 Festival and we would like to request their participation for the 2014 Festival.

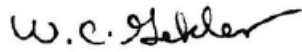
The RHA Festival Committee will be holding monthly planning meetings, normally on the third Wednesday of each month at 3:00 PM in the Rossmoor Park Community Center. At these meetings we are confirming the overall schedule of activities required to achieve a successful 2014 Festival, assigning responsibilities, and getting updates on assignments.

The RHA Board of Directors also would greatly appreciate it if the RCSD Board of Directors would provide the stage for entertainment and awards for this event as they have in previous years. We also request use of chairs and tables for various non-profit community groups such as the Rossmoor Women’s Club. We will provide canopies. We are asking the vendors to provide their own canopy, tables and chairs. The expected count for chairs and tables for yourselves, the RHA and other community groups will be provided by April 15, 2014. Finally, we will need RCSD staff at 7:00 AM and 6:00 PM to unlock, and remove/replace blocking posts on sidewalks/driveways for vendor vehicles; to turn on/off power to light post outlets along the park sidewalk; to provide

access to chair and table storage areas in the RCSD facilities; and to periodically check and service restrooms. RHA volunteers will perform all other tasks for setting up, operation and takedown of Festival facilities, including collection of garbage and provision of a dumpster for the garbage

Should you have any questions regarding the Rossmoor Community Festival, please contact Mr. Gary Stewart, President, RHA Board of Directors, Mr. King, or the undersigned.

Sincerely yours,

A handwritten signature in black ink that reads "W.C. Gekler". The signature is written in a cursive style with a long, sweeping underline.

Willard C. Gekler  
Secretary, RHA Board of Directors

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-3**

**Date:** March 11, 2014

**To:** Honorable Board of Directors

**From:** General Manager

**Subject:** THE YOUTH CENTER SUMMER PROGRAM -PARTNERING PROPOSAL- ROSSMOOR PARK.

**RECOMMENDATION:**

Approve the request of Lina Lumme, Executive Director of the Youth Center, to continue a partnering relationship with the RCSD in providing the annual Summer Day Camp Program at Rossmoor Park, waive fees and approve program hours exceeding, the 8:00 a.m. starting time, the eight hours per day and the more than four hours per day per month limitations.

**BACKGROUND:**

The Youth Center has successfully provided an annual Summer Day Camp Program at Rossmoor Park since 1988. They are proposing a 10-week program beginning June 18<sup>th</sup> and continuing through August 24<sup>th</sup>. The program is normally conducted Monday through Friday between the hours of 7:00 a.m. and 7:00 p.m. However, as a non-profit organization they will not be able to provide the annual program at the current rental fees set for the Rossmoor Park Community Room and Kitchen. The current hourly rental fees are \$25.00 for the community room and \$13.00 for the kitchen (long-term rates). The total fees for this use, if imposed, would amount to \$18,500 on a long-term user basis. It must be kept in mind, however, that we do not receive much, if any, call for the daytime use of this facility during this timeframe.

It has been a goal of the Board to develop recreational programs that are a benefit to the community and the Youth Center is an organization that can assist the District in not only developing such programs, but also in providing programs on a continuing basis.

**ATTACHMENTS:**

1. January 30, 2014 Letter from The Youth Center re: Summer Program- Rossmoor Park.
2. Summer Day Camp Brochure.



January 30, 2014

10909 Oak St., Los Alamitos, CA 90720 (562)493-4043 Fax (562) 596-4747

Mr. James Ruth, General Manager  
Rossmoor Community Services District  
3001 Blume Avenue  
Rossmoor, CA 90720

**Subject: Summer Program - Rossmoor Park**

Dear Mr. Ruth:

Once again, on behalf of our Board of Directors, staff and the hundreds of young people served by the Rossmoor Park Summer Day Camp programs, I wish to express our gratitude to you and the RCSD Board of Directors for the continued commitment to our 25-year partnership.

Summer Camp 2013 was very successful and we received many complements on incorporating learning opportunities along with traditional recreational activities. For Summer Camp 2014 we have planned to enhance the program even further while maintaining its high quality and affordable rates. We have enclosed last year's promotional booklet for your review. This year we will add more sports activities to keep the campers active and healthy!

Please allow this letter to act as a formal request for use of Rossmoor Park facilities for the Youth Center/Rossmoor Community Services District Summer Day Camp program in 2014. We specifically request the use of the following areas so as to facilitate safe and successful activities:

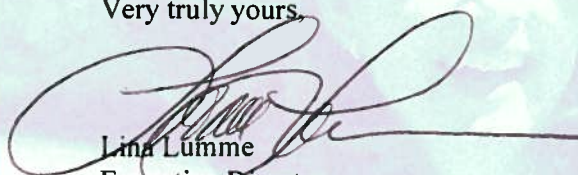
- Snack Shack
- Outside perimeter around the building
- Outside Restrooms (for participants)
- Interior Restrooms (for staff) – required by county
- Large interior room.

We propose to deliver a total of ten weeks of day-camp programming beginning Monday, June 16<sup>th</sup> and running through Friday, August 22<sup>th</sup>. In preparation for the program we would begin transporting supplies the week of June 9<sup>th</sup> and hold staff training at the site, including the large room, on Saturday, June 14<sup>th</sup>. In preparation and stocking the snack bar for the camp we would kindly request to use the kitchen on Friday June 13<sup>th</sup> through Sunday June 15<sup>th</sup>.

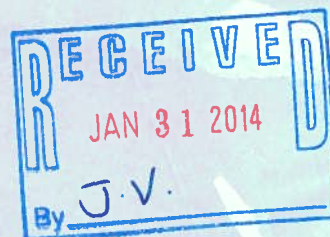
Last year you granted permission for us to run the program from 7:00am to 7:00pm and thereby meet the needs of parents who must drive some distance to work. We propose to repeat this practice with the caveat that, in an effort to avoid unnecessary noise, we would keep the children inside until 8:00am.

Again, we deeply appreciate your partnership with us!

Very truly yours,




Lina Lumme  
Executive Director







Rossmore Community Services District &

 The Youth Center  
invite you to

Kids Day Camp  
& Teen Camp

**MORE FUN**  
than ever

AS AFFORDABLE AS ALWAYS!

Summer 2013  
TheYouthCenter.org



Rossmoor Community Services District

# The Youth Center ROSSMOOR PARK Day Camp

Choose daily or weekly camp dates from:

**June 17 - August 23, 2013**

For kids ages 5 to 12

## It's a summer long

# PARTY

### for your kids and your wallet!

#### Basic Program:

Monday - Friday

9:00 a.m. - 4:00 p.m.

#### Extended Hours:

Monday - Friday

7:00 a.m. - 7:00 p.m.

It would be hard to find this much fun and flexibility in another summer camp at such an affordable price!

Our recreational program offers ten weeks of on-site activities, sports, entertainment and special events. When you add enriching field trips and beach excursions, your kids will be experiencing a summer they'll never forget!



### Camp Activities

- **Puppy Party**—Campers will hold, pet & play with fun-loving, cute puppies.
- **Reptile Party**—Your child will interact with a variety of reptiles and bugs creating hands on fun and picture perfect moments.
- **Wet 'N Wild Fridays**—Get soaked with a water balloon toss, water limbo, slip 'n' slide and more!
- **Wheels Day**—Campers circle the park on their scooters, skateboards or bikes.
- **Educational Fun Fridays**—Campers learn about different cultures, art, history and more through newly designed workshops.
- **Organized Games & Sports**
- **Awesome Arts & Crafts**
- **Weekly Face Painting**
- **Carnival Days**
- **Healthy Snack Bar**
- **Dress Up Days With Prizes**
- **Trips to Seal Beach** (Additional charges apply.)

Adult leader (18+) to participant ratio: 10 to 1. Youth leader (14-17) to participant ratio: 10 to 1. Combined leader to participant ratio: 5 to 1.

Check out our  
**DAILY RATES**

for even greater  
scheduling flexibility!

# Parent Orientation

Wed., June 12<sup>th</sup>

6:00 p.m. - 7:00 p.m.

Detailed camp information and payment procedures will be discussed.



## FIELD TRIPS

**Angels Baseball-** Take 'em out to the Angels Stadium to watch the Angels play the Minnesota Twins.

**Aquarium of the Pacific-** Explore exhibits highlighting the planet's largest and most diverse body of water, The Pacific Ocean.

**Boomers-** The best place to go for non-stop action including arcade games, bumper boasts, miniature golf and rock climbing wall.

**Discovery Science Center-** Kids will explore more than 100 hands-on exhibits in various themed areas such as : Air & Space, Dynamic Earth, Digital Lab & more.

**Ice Skating at Lakewood Ice-** There's nothing more perfect than a cool ice rink on a hot summer day!

**Knott's Berry Farm®-** On a visit to America's first theme park, kids will discover 160 acres of world-class rides, unique shows, and one-of-a-kind attractions.

**Knott's® Soak City-** Kids explore acres of intense water adventures including the tube slides, wave pool, lazy river and Pacific Spin.

**L.A. Zoo-** Home to over 1,200 animals from around the world, including endangered species and even newborns, living comfortably in environments that resemble their natural habitats.

**Medieval Times®-** Experience the thrill of a rousing live jousting tournament, marvel at awe-inspiring horsemanship and savor a four-course meal fit for royalty.

**Nickel! Nickel!-** An affordable family fun center that offers guests the very latest in coin operated entertainment and an extensive prize counter.

**Pump It Up-** Gigantic inflatable slides, bounce houses, obstacle courses and more entertain kids in a private, indoor arena.

**Skate Depot-** Cerritos' premiere indoor roller skating rink really knows how to get the party started.

**Sky High-** Whether kids like to flip forward or backward, they will flip out when they bounce around Sky High's trampoline floors and walls.



# SUMMER PLANNING CALENDAR '13

Day Camp basic hours: Mon. - Fri., 9:00 a.m. - 4:00 p.m. Extended camp hours: 7:00 a.m. - 7:00 p.m.

	Monday	Tuesday	Wednesday	Thursday	Friday
JUNE	<b>BOUNCE HOUSE</b> 17 <b>SUPER SPORTY WEEK</b> Kickball	Optional Field Trip: 18 <b>SKY HIGH</b> 9:00 a.m. - 12:00 p.m. Handball Contest	Optional Field Trip: 19 <b>SEAL BEACH</b> 10:00 a.m. - 3:00 p.m. Face painting	<b>WHEELS DAY</b> 20 Bring your bike, board, scooter or skates & a helmet!  Sports Jersey Day	<b>KIDS NIGHT OUT</b> 21 6:00 - 10:30 p.m. (optional activity) Obstacle Course Workshop <b>WATER DAY!</b>
	Scavenger Hunt 24 <b>TOTALLY TALENTED WEEK</b> Volleyball	Optional Field Trip: 25 <b>PUMP IT UP</b> 10:30 a.m. - 2:30 p.m. Cup Stacking Contest	Optional Field Trip: 26 <b>ICE SKATING</b> 10:00 a.m. - 3:00 p.m. Face Painting	<b>TALENT SHOW</b> 27 Creative Hat Day	Art Workshop 28  <b>WATER DAY!</b>
JULY	Camp At Camp 1  <b>FREEDOM WEEK</b> Baseball	Optional Field Trip: 2 <b>NICKELI NICKELI</b> 12:00 p.m. - 4:00 p.m. Relay Race Contest	Optional Field Trip: 3 <b>ROLLER SKATING</b> 11:00 a.m. - 4:00 p.m. Red, White & Blue Day Face Painting	 <b>Happy 4th of July!</b> 4 <b>CAMP CLOSED</b>	American History Workshop 5  <b>WATER DAY!</b>
	 <b>BEACH PARTY WEEK</b> 8 Carnival & Dodgeball	Optional Field Trip: 9 <b>AQUARIUM OF THE PACIFIC</b> 12:30 a.m. - 5:00 p.m. Hula Hoop Contest	Optional Field Trip: 10 <b>SEAL BEACH</b> 10:00 a.m. - 3:00 p.m. Face Painting	<b>WHEELS DAY</b> 11 Bring your bike, board, scooter or skates & a helmet!  Beach Wear Day	Sand Castle Workshop 12 <b>GIANT WATER SLIDE DAY!</b>
	Snow Cones 15 <b>CULTURE WEEK</b> Soccer	Optional Field Trip: 16 <b>KNOTT'S BERRY FARM</b> 9:30 a.m. - 5:00 p.m. Connect 4 Contest	Optional Field Trip: 17 <b>MEDIEVAL TIMES</b> 9:45 a.m. - 2:30 p.m. Face Painting	 <b>PUPPY PARTY</b> 18 Cultural Clothes Day	Culture Workshop 19  <b>WATER DAY!</b>
	Scavenger Hunt 22 <b>GAMES GALORE WEEK</b> Sock Game Basketball	Optional Field Trip: 23 <b>BOOMERS</b> 10:00 a.m. - 5:00 p.m. Jump Rope Contest	Optional Field Trip: 24 <b>ANGELS BASEBALL GAME</b> Angels vs. Minnesota Twins 11:00 a.m. - 4:30 p.m. Face Painting	<b>SNOW CONES</b> 25 Twin Day	<b>KIDS NIGHT OUT</b> 26 6:00 - 10:30 p.m. (optional activity) Obstacle Course Workshop <b>WATER DAY!</b>
	Camp At Camp 29 <b>CREATIVE WEEK</b> Sport: Kid's Choice	Optional Field Trip: 30 <b>SOAK CITY</b> 9:30 p.m. - 5:00 p.m. Coloring Contest	Optional Field Trip: 31 <b>ROLLER SKATING</b> 11:00 a.m. - 4:00 p.m. Face Painting	<b>POT LUCK</b> 1 Crazy Hair Day	 <b>Magic Workshop</b> 2 <b>WATER DAY!</b>
AUGUST	Scavenger Hunt 5 <b>SCIENCE WEEK</b> Kickball	Optional Field Trip: 6 <b>DISCOVERY SCIENCE CENTER</b> 12:00 P.m. - 5:00 p.m. Carom Contest	Optional Field Trip: 7 <b>SEAL BEACH</b> 10:00 a.m. - 3:00 p.m. Face Painting	<b>WHEELS DAY</b> 8 Bring your bike, board, scooter or skates & a helmet!  Mismatched Day	Ooey Goopy Workshop 9  <b>WATER DAY!</b>
	Carnival 12 <b>ANIMAL WEEK</b> Volleyball	Optional Field Trip: 13 <b>L.A. ZOO</b> 9:00 a.m. - 5:00 p.m. Relay Contest	Optional Field Trip: 14 <b>HERITAGE PARK</b> 10:00 a.m. - 3:00 p.m. Face Painting	 <b>REPTILE PARTY</b> 15 Animal Dress Day	Animal Workshop 16  <b>WATER DAY!</b>
	Snow Cones 19 <b>CELEBRATION WEEK</b> Dodgeball	Optional Field Trip: 20 <b>AMF BOWLING</b> 1:00 p.m. - 4:30 p.m.  <b>Watermelon Eating Contest</b>	Optional Field Trip: 21 <b>ICE SKATING</b> 10:00 a.m. - 2:00 p.m. Face Painting	'Bounce back to school!' 22 <b>BOUNCE HOUSE</b> Celebrity Day	<b>KIDS NIGHT OUT</b> 23 6:00 - 10:30 p.m. (optional activity) Dance Workshop Potluck Day <b>WATER DAY!</b>

# The Youth Center Summer Day Camp Registration Form

Please use a separate registration form for each child to be enrolled.

Participant: Last name \_\_\_\_\_ First name \_\_\_\_\_

DOB \_\_\_\_/\_\_\_\_/\_\_\_\_ Age \_\_\_\_ E-mail \_\_\_\_\_ School your child attends: \_\_\_\_\_

Parent: Last name \_\_\_\_\_ First name \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Home phone ( ) \_\_\_\_\_ Work phone ( ) \_\_\_\_\_ Cell phone ( ) \_\_\_\_\_

Determining your day camp rate code: [ ] 1st child: **A** [ ] 2nd child: **B** [ ] All add'l. children: **C**

WEEK OF	WEEKLY PROGRAM: Choose basic or extended Circle your rate code amount			DAILY PROGRAM: Choose basic or extended Circle days, multiply by \$25 or \$30		OPTIONAL FIELD TRIPS & ACTIVITIES*	WEEKLY TOTAL (Pay in full, if desired)	DEPOSITS REQUIRED** (\$25 per camp week, field trips & daily rate due in full.)	BALANCE DUE (Pay by Wed. prior to camp week)
	Rate code:	A	B	C					
June 17	<input type="checkbox"/> Basic <input type="checkbox"/> Extended	99 124	89 114	84 109	<input type="checkbox"/> Basic \$25/day X ___ = ___ <input type="checkbox"/> Extended \$30/day X ___ = ___	M T W TH FR <input type="checkbox"/> Sky High \$18 <input type="checkbox"/> Seal Beach \$10 <input type="checkbox"/> Kids Night Out \$15	\$ _____	\$ _____	\$ _____
June 24	<input type="checkbox"/> Basic <input type="checkbox"/> Extended	99 124	89 114	84 109	<input type="checkbox"/> Basic \$25/day X ___ = ___ <input type="checkbox"/> Extended \$30/day X ___ = ___	M T W TH FR <input type="checkbox"/> Pump It Up \$19 <input type="checkbox"/> Ice Skating \$15	\$ _____	\$ _____	\$ _____
July 1 (Closed Wed.)	<input type="checkbox"/> Basic <input type="checkbox"/> Extended	80 105	70 95	66 90	<input type="checkbox"/> Basic \$25/day X ___ = ___ <input type="checkbox"/> Extended \$30/day X ___ = ___	M T TH FR <input type="checkbox"/> Nickell! Nickell! \$19 <input type="checkbox"/> Roller Skating \$15	\$ _____	\$ _____	\$ _____
July 8	<input type="checkbox"/> Basic <input type="checkbox"/> Extended	99 124	89 114	84 109	<input type="checkbox"/> Basic \$25/day X ___ = ___ <input type="checkbox"/> Extended \$30/day X ___ = ___	M T W TH FR <input type="checkbox"/> Aquarium of the Pacific \$22 <input type="checkbox"/> Seal Beach \$10	\$ _____	\$ _____	\$ _____
July 15	<input type="checkbox"/> Basic <input type="checkbox"/> Extended	99 124	89 114	84 109	<input type="checkbox"/> Basic \$25/day X ___ = ___ <input type="checkbox"/> Extended \$30/day X ___ = ___	M T W TH FR <input type="checkbox"/> Knott's Berry Farm \$35 (w/pass \$15) <input type="checkbox"/> Medieval Times \$35	\$ _____	\$ _____	\$ _____
July 22	<input type="checkbox"/> Basic <input type="checkbox"/> Extended	99 124	89 114	84 109	<input type="checkbox"/> Basic \$25/day X ___ = ___ <input type="checkbox"/> Extended \$30/day X ___ = ___	M T W TH FR <input type="checkbox"/> Boomers \$25 <input type="checkbox"/> Angels Baseball \$22 <input type="checkbox"/> Kids Night Out \$15	\$ _____	\$ _____	\$ _____
July 29	<input type="checkbox"/> Basic <input type="checkbox"/> Extended	99 124	89 114	84 109	<input type="checkbox"/> Basic \$25/day X ___ = ___ <input type="checkbox"/> Extended \$30/day X ___ = ___	M T W TH FR <input type="checkbox"/> Soak City \$32 (w/pass \$15) <input type="checkbox"/> Roller Skating \$15	\$ _____	\$ _____	\$ _____
August 5	<input type="checkbox"/> Basic <input type="checkbox"/> Extended	99 124	89 114	84 109	<input type="checkbox"/> Basic \$25/day X ___ = ___ <input type="checkbox"/> Extended \$30/day X ___ = ___	M T W TH FR <input type="checkbox"/> Discovery Science Center \$19 <input type="checkbox"/> Seal Beach \$10	\$ _____	\$ _____	\$ _____
August 12	<input type="checkbox"/> Basic <input type="checkbox"/> Extended	99 124	89 114	84 109	<input type="checkbox"/> Basic \$25/day X ___ = ___ <input type="checkbox"/> Extended \$30/day X ___ = ___	M T W TH FR <input type="checkbox"/> L.A. Zoo \$25 <input type="checkbox"/> Heritage Park \$10	\$ _____	\$ _____	\$ _____
August 19	<input type="checkbox"/> Basic <input type="checkbox"/> Extended	99 124	89 114	84 109	<input type="checkbox"/> Basic \$25/day X ___ = ___ <input type="checkbox"/> Extended \$30/day X ___ = ___	M T W TH FR <input type="checkbox"/> AMF Bowling \$17 (Includes 2 games & shoe rental) <input type="checkbox"/> Ice Skating \$15 <input type="checkbox"/> Kids Night Out \$15	\$ _____	\$ _____	\$ _____
<b>Sub-totals</b>							\$ _____	\$ _____	\$ _____
<b>T-shirts:</b> (required for field trips) 2013 shirt: ___ x \$15.00 = _____							\$ _____	\$ _____	\$ _____
<b>Totals</b>							\$ _____	\$ _____	\$ _____

**Balance of weekly tuition is due at The Youth Center or at camp site by Wednesday of the week prior to attending.**

Registration can be faxed, mailed or dropped off at:  
The Youth Center, 10909 Oak St., Los Alamitos, CA 90720  
Ph. (562) 493-4043 Fax (562) 596-4747

Enroll online at: [TheYouthCenter.org](http://TheYouthCenter.org)

\*Field trips are limited to the first 60 participants. Last minute registration subject to availability.

\*\*Space is limited. Deposits guarantee space but are neither refundable nor transferable to other weeks or program elements. Failure to pay balance due by deadline will result in forfeiture of guaranteed space and loss of all deposits.

PAYMENT METHOD:  CASH  CHECK  VISA/MC

Card no. \_\_\_\_\_ Exp. date \_\_\_\_\_

Signature \_\_\_\_\_

**SCHOLARSHIPS ARE AVAILABLE.**

# The Youth Center Teen Day Camp Registration

Please use a separate registration form for each child to be enrolled.

**ALL INCLUSIVE CAMP FEE!**  
All five field trips, daily activities, transportation and supervision for basic or extended hours are included in camp fee.

Participant: Last name \_\_\_\_\_ First name \_\_\_\_\_  
 DOB \_\_\_/\_\_\_/\_\_\_ Age \_\_\_ E-mail \_\_\_\_\_ School your child attends: \_\_\_\_\_  
 Parent: Last name \_\_\_\_\_ First name \_\_\_\_\_  
 Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Home phone ( ) \_\_\_\_\_ Work phone ( ) \_\_\_\_\_ Cell phone ( ) \_\_\_\_\_

**CAMP SCHEDULE, TUITION & DEPOSITS** | Each week requires a \$50 non-refundable, non-transferable deposit. Deposit guarantees enrollment and is applied to weekly tuition.

CHOOSE YOUR WEEKS	PROGRAM COST	FIELD TRIP INFORMATION <i>(Teens choose remaining three field trips on Monday of each week. All field trips are included in camp cost.)</i>	DEPOSIT <i>(Applied to weekly tuition)</i>	BALANCE DUE
<input type="checkbox"/> June 17	All-inclusive, basic or extended hrs. <b>\$249</b>	<b>Knott's® Berry Farm</b> (Trip date: Tuesday, June 18) <b>Boomers</b> (Trip date: Thursday, June 20)	<b>\$50</b>	\$ _____
<input type="checkbox"/> June 24	All-inclusive, basic or extended hrs. <b>\$249</b> <i>with pass -\$50</i>	<b>Disney's® California Adventure</b> (Trip date: Tuesday, June 25) <b>Roller Skating</b> (Trip date: Thursday, June 27)	<b>\$50</b>	\$ _____
<input type="checkbox"/> July 1 <i>(Camp closed July 4)</i>	All-inclusive, basic or extended hrs. <b>\$200</b>	<b>K1 Speed</b> (Trip date: Tuesday, July 2) <b>Sky High Sports</b> (Trip date: Wednesday, July 3)	<b>\$50</b>	\$ _____
<input type="checkbox"/> July 8	All-inclusive, basic or extended hrs. <b>\$249</b> <i>with pass -\$50</i>	<b>Disneyland®</b> (Trip date: Tuesday, July 9) <b>Ice Skating</b> (Trip date: Thursday, July 11)	<b>\$50</b>	\$ _____
<input type="checkbox"/> July 15	All-inclusive, basic or extended hrs. <b>\$249</b> <i>with pass -\$50</i>	<b>Universal Studios</b> (Trip date: Tuesday, July 16) <b>Nickel! Nickel!</b> (Trip date: Thursday, July 18)	<b>\$50</b>	\$ _____
<input type="checkbox"/> July 22	All-inclusive, basic or extended hrs. <b>\$249</b>	<b>Color Me Mine</b> (Trip date: Tuesday, July 23) <b>Angels vs. Twins Baseball Game</b> (Trip date: Wed., July 24)	<b>\$50</b>	\$ _____
<input type="checkbox"/> July 29	All-inclusive, basic or extended hrs. <b>\$249</b>	<b>Knott's® Soak City</b> (Trip date: Tuesday, July 30) <b>O.C. Fair</b> (Trip date: Thursday, August 1)	<b>\$50</b>	\$ _____
<input type="checkbox"/> August 5	All-inclusive, basic or extended hrs. <b>\$249</b>	<b>Catalina Island</b> (Trip date: Tuesday, August 6) <b>Crystal Cove Tide Pools</b> (Trip date: Thursday, August 8)	<b>\$50</b>	\$ _____
<input type="checkbox"/> August 12	All-inclusive, basic or extended hrs. <b>\$249</b>	<b>Newport Whale Watching</b> (Trip date: Tuesday, August 13) <b>Madame Tussauds Hollywood</b> (Trip date: Thursday, August 15)	<b>\$50</b>	\$ _____

Balance of weekly tuition is due at The Youth Center or at camp site by Wednesday of the week prior to attending. Failure to meet deadline will result in forfeiture of guaranteed space and loss of all deposits.

Registration can be faxed, mailed or dropped off at: The Youth Center, 10909 Oak St., Los Alamitos, CA 90720 Ph. (562) 493-4043 Fax (562) 596-4747

Enroll online at:

**TheYouthCenter.org**

**REGISTER EARLY!**  
Space limited to 15 teens per week  
Register by June 1st & receive a free camp t-shirt

<b>Sub-totals</b>	\$ _____	\$ _____
<b>T-shirts:</b> (required for field trips) 2013 shirt: _____ x \$15.00 = _____	\$ _____	\$ _____
<b>Totals</b>		

PAYMENT METHOD:  CASH  CHECK  VISA/MC

Card no. \_\_\_\_\_ Exp. date \_\_\_\_\_

Signature \_\_\_\_\_

# You can keep calling it Teen Camp

**SAME PRICE FOR BASIC  
OR EXTENDED HOURS!**

**Basic:** Mon. - Fri.  
10:00 a.m. - 4:00 p.m.

**Extended:** Mon. - Fri.  
7:00 a.m. - 7:00 p.m.

**For Ages 12 to 16 years old**

If your kids have a sense of adventure, sign them up for our all-inclusive, weekly teen camp. Campers are constantly on-the-go enjoying sports, outdoor activities and field trips galore! Your child helps choose weekly activities each Monday morning. Days begin at Rossmoor Park and end at The Youth Center. Sign up early as space is limited to 15 participants per week.

**NINE  
ONE WEEK  
SESSIONS:  
June 17 thru  
August 16, 2013**

Your kids will call it a  
**BIG PARTY!**


Beach  
Days

Cycling

Soccer

ADMIT  
ONE

Arcades

 The Youth Center

Rossmoor Community Services District

Parent Orientation Night  
Wed., June 12, 6:00 - 7:00 p.m.

This guide was sponsored by:



**TREND OFFSET PRINTING**  
CALIFORNIA • TEXAS • FLORIDA

All our camps have extended hours from 7 a.m. - 7 p.m. for added flexibility!

# TEEN CAMP ROCKS

*the reviews*

"My kids had the opportunity to have fun with other teens in the community. The director bonded with the campers really well. It was safe, secure, and I never had to push them out the door - they were raring to go each day!"

-Camp participant parent

"There was a better variety of activities and field trips for the kids when compared to other camps. Teen camp was very fun and tailored to their age group."

-Camp participant parent

**Reserve your spot early!** Parents AND teens say "yes" in unison to our popular all-inclusive teen camp. Space is limited to 15 participants per week, so register today.





**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-4**

**Date:** March 11, 2014  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** SHAKESPEARE BY THE SEA -PARTNERING PROPOSAL-  
ROSSMOOR PARK.

**RECOMMENDATION:**

Approve the request of Lisa Coffi, Producing Artistic Director, to continue a partnering relationship with the District in providing their presentation of a Midsummer Nights Dream at Rush Park.

**BACKGROUND:**

Shakespeare by the Sea has successfully provided an annual Shakespeare event at Rossmoor Park since 2009. They are proposing a two-day program on July 12 and 13 at 7:00 pm both days. The program is free to the public with attendance expected to be 500 persons each day.

No setup or staff support is required from the District for the performances. Recreation staff will of course be on duty on those days. The organization is only asking that the District assist with the acquisition of County permits, much like last year. This program, along with our Movies and Concerts in the Park is a major element of the District's summer recreation program.

**ATTACHMENTS:**

1. Letter dated February 5, 2014 Letter from Shakespeare by the Sea.

LISA COFFI  
Producing Artistic Director  
lisa@shakespearebythesea.org

February 5, 2014

SUZANNE DEAN  
Development Director  
suzanne@shakespearebythesea.org

Michael Maynard, President, Board of Directors  
Rossmoor Community Service District  
3001 Blume Dr  
Rossmoor, CA 90720

KATIE PRICE  
Executive Assistant  
katie@shakespearebythesea.org

Dear Mr. Maynard,

Board of Directors

JEFF COZAD  
Board President  
Law Clerk, City of LA

Shakespeare by the Sea has scheduled admission free performances of *Hamlet* and *A Midsummer Night's Dream* at Rush Park on July 12 and 13, 2014 at 7pm. We are happy to return for our 5<sup>th</sup> season of performances, and are expecting an average of up to 500 people each evening to attend.

TONI MARTINOVICH  
Board Vice President  
Community Advocate

Over the years, our productions have received rave reviews from audience members and critic alike. "The actors make it easy to follow the plot. Any 'stigma' about Shakespeare is swept away – very enjoyable!"—S. Jacobson, Carson and "A great chance to see a quality production for free." – *Daily Breeze*. We strive to offer high-quality productions and are fast becoming a "must-see" event and an annual outing for families.

JASNA PENICH  
Malaga Bank

MARGARET SULLIVAN  
Retired, City of Los Angeles

RAY WOLFE  
Consultant, GMAC

Shakespeare by the Sea brings everything we need to execute the performances – the set, sound system, costumes, etc. However, we need help with the permits required this year.

Mission: to bring new, contemporary and classical works to underserved, culturally diverse audiences in order to ignite imagination, promote literacy and encourage artistic expression.

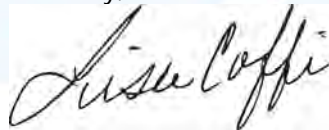
We would like to request RCSD to co-sponsor the event by having the District coordinate required permits with the county.

Non Profit ID:  
95-4785457

We'd be grateful to include RCSD as a co-sponsor of this event on our marketing materials. Please support us as we forge ahead.

If you have any questions or need more information, please contact me by calling 310.619.0599. I look forward to hearing from you soon.

Sincerely,



Lisa Coffi  
Producing Artistic Director

Shakespeare by the Sea presents

  
**HAMLET**  
PRINCE OF DENMARK



**A MIDSUMMER**  
NIGHT'S DREAM

**Sat, Jul 12 at 7pm**

A young Prince struggles whether 'to be or not to be' in this compelling family drama about a stolen crown.

**Sun, Jul 13 at 7pm**

Puck, makes mischief with fairy royalty and human lovers alike, leading them on a merry midsummer night chase.

**Rush Park**

(3021 Blume Dr, Rossmoor 90720)

sponsored by Orange County Community Foundation

Bring your picnics, blankets and beach chairs along with your friends and family to enjoy Shakespeare under the stars.



**ADMISSION IS FREE**

(donations gratefully accepted)



Page 99 of 113

310.217.7596 [shakespearebythesea.org](http://shakespearebythesea.org)

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-5**

**Date:** March 11, 2014

**To:** Honorable Board of Directors

**From:** General Manager

**SUBJECT:** DISCUSSION AND POSSIBLE ACTION REGARDING LOCATION AND PLACEMENT OF SOUTHERN CALIFORNIA GAS SMART METERS AND TRANSMISSION ANTENNAS WITHIN THE DISTRICT

**RECOMMENDATION:**

Provide direction to General Manager regarding future actions regarding the installation of Smart Meters and transmission antennas (*data collection units*) in Rossmoor.

**BACKGROUND:**

At the February meeting of the Board, staff was requested to contact SoCal Gas Co. to ask them to propose alternative options in more remote or commercial-type areas; ideally outside of the community altogether. Director Coletta has asked that this matter be discussed at this Board meeting.

Attached is a chronology of communications between the parties which provide the details of actions initiated since the Board's February Board meeting. Any further communications received after finalization of this Agenda will be provided to the Board at this meeting.

**ATTACHMENTS:**

1. Email dated March 3, 2014 from Director Coletta to James Ruth re: Request of SoCal Gas Co. for Additional Information Followed by Reply to Director Coletta by James Ruth.

2. Email dated March 3, 2014 from James Ruth to Supervisor Moorlach re: Request to Withhold Issuance of the Gas Co's Construction Permit.
3. Email date March 3, 2014 From James Ruth to Director Coletta re: Response to Question Raised by Director Coletta.
4. Information Requested by Director Coletta re: Providing Specifications and Documentation for Installation of Devices (Data Collection Units) in Rossmoor and Environs.
5. Email dated March 3, 2014 from James Ruth re: Response from General Counsel Regarding Information Requested by Director Coletta.
6. Email dated March 3, 2014 from Jenifer Vaughn, SoCal Gas Co., Public Affairs Manager re: Four Data Collection Units in the City of Cypress.
7. Email dated February 28, 2014 from Director Coletta re: Status of Request for a Letter to Supervisor Moorlach.
8. Email dated February 24, 2014 From James Ruth to Board re: Response to Questions Regarding a 500 Foot Radius Requirement and the Status of SoCal Gas Co. Construction Permit from County.
9. Email dated January 24, 2014 Gregg Kovacevich to Henry Taboada re: Reply to Review of Documents Supplied to the RHA by Director Coletta.
10. Email dated February 21, 2014 from Gregg Kovacevich to James Ruth re: Request for Status of Request to SoCal Gas Co. Regarding the Cost of Moving Data Collection Units.
11. Email dated February 11, 2014 to from Paul Simonds, SoCal Gas Project Manage to James Ruth re: Cost of New Antenna Pole Installation.

Microsoft Office Outlook Web Access

Type here to search This Folder Address Book Options Log Off

Mail Calendar Contacts Deleted Items (162) Drafts [11] Inbox (8) Junk E-mail Sent Items

Click to view all folders

SoCalGas Manage Folders...

Reply Reply to All Forward Move Delete Junk Close

### RE: Smart Meter Installation in Rossmoor

aacoletta [aacoletta@verizon.net]

Sent: Monday, March 03, 2014 5:16 PM

To: James Ruth; Michael Maynard [memaynard@me.com]

Mr Ruth

I hope the request was made in "writing" to the gas company and a courtesy copy provided to Mr. MOORLACH of the same? Irrespective of District Counsel's opinion, nothing prevents this District from remitting a letter and making a request of the gas company (much like you state you directed to Jennifer Gonzalez). A failure on the part of the gas company to comply with the request, and to act transparently, would and will speak volumes to the community. I respectfully request this matter be agendized once again for the March 11 regular meeting of the Board. Thank you for the update.  
Alfred Coletta, Director

Sent from my Verizon Wireless 4G LTE smartphone

----- Original message -----

From: James Ruth <jdruth@rossmoor-csd.org>  
Date: 03/03/2014 12:59 PM (GMT-08:00)  
To: aacoletta@verizon.net, Michael Maynard <mmaynard@rossmoor-csd.org>, Bill Kahlert <bkahlert@rossmoor-csd.org>, Ron Casey <rcasey@rossmoor-csd.org>, Tony DeMarco <tdemarco@rossmoor-csd.org>  
Subject: Smart Meter Installation in Rossmoor

Attention: Director Alfred Coletta,

Attached for your review are responses to Board inquiries regarding The So Cal Gas Company's proposed installation of a Data Collection Antenna in the community of Rossmoor.

Based on our Board's direction, I have pursued all of the inquiries requested by the Board and have received timely responses from The Gas Company regarding those inquiries (see attached).

Your recent proposed request for significant technical data from The Gas Company was reviewed by legal counsel and it was determined that The Gas Company is exempt from the public records act and the Board would have to request such information from the Public Utilities Commission (P.U.C.).

Such a request could be expensive, depending on the volume, and would take additional time.

I did take the liberty of forwarding the request to Jennifer Gonzalez, Public Affairs Manager for The Gas Company and have not yet received their reply.

Regards,  
James D. Ruth

Connected to Microsoft Exchange

**Elizabeth Deering**

---

**From:** James Ruth  
**Sent:** Monday, March 03, 2014 12:34 PM  
**To:** John.Moorlach@ocgov.com  
**Subject:** Smart Meter Installation in Rossmoor by So Cal Gas Co.  
**Attachments:** Moorlach Email-Board Attachment A\_030314.pdf  
  
**Importance:** High

March 3, 2014

**To:** Honorable John M. Moorlach  
  
**From:** James D. Ruth  
General Manager  
Rossmoor Community Services District  
  
**Subject:** Smart Meter Installation in Rossmoor by So Cal Gas Company

The proposed installation of a data collection unit (antenna) in the community of Rossmoor is still on track for installation pending a construction permit from the County of Orange.

We recently submitted additional requests for more technical information from The Gas Company which we have yet to receive.

Our Board has requested that until we receive the information requested and have an opportunity to examine the data, we would respectfully request that the County withhold the issuance of the Gas Company permit.

Your cooperation and assistance in this most important matter would be appreciated.

Regards,

James D. Ruth

Cc: Rossmoor Board of Directors Attachment



Office Outlook Web Access

Type here to search

This Folder



Address Book



- Mail
- Calendar
- Contacts
- Deleted Items (159)
- Drafts [11]
- Inbox (12)
- Junk E-mail
- Sent Items
- 
- Deleted Items (159)
- SoCalGas
- Manage Folders...

Reply
 Reply to All
 Forward
 Move
 Delete
 Junk
 Close

## Smart Meter Installation in Rossmoor

James Ruth

This message was sent with High importance.

**Sent:** Monday, March 03, 2014 3:59 PM  
**To:** [aacoletta@verizon.net](mailto:aacoletta@verizon.net); Michael Maynard; Bill Kahlert; Ron Casey; Tony DeMarco  
**Attachments:** [JDR Board Memo Email Attac~1.pdf \(301 KB\)](#) [Open as Web Page]

Attention: Director Alfred Coletta,

Attached for your review are responses to Board inquiries regarding Company's proposed installation of a Data Collection Antenna in the Rossmoor.

Based on our Board's direction, I have pursued all of the inquiries Board and have received timely responses from The Gas Company regard (see attached).

Your recent proposed request for significant technical data from The reviewed by legal counsel and it was determined that The Gas Company public records act and the Board would have to request such informat Utilities Commission (P.U.C.).

Such a request could be expensive, depending on the volume, and woul time.

I did take the liberty of forwarding the request to Jennifer Gonzale Manager for The Gas Company and have not yet received their reply.

Regards,

James D. Ruth





Provide make, model number and full specification(s) for all Smartmeters, also known as Advanced Meters, and for all Southern CA Gas devices mounted on poles that are purposed to be installed and or are currently installed in the community of Rossmoor and in the Cities of Seal Beach, Los Alamitos, and other Orange County cities and communities.

Provide all documentation and other evidence substantiating the necessity of placing signal repeaters and relay poles or any other Southern CA Gas device on poles in the specified locations requested by Southern CA Gas within Rossmoor and within the other aforementioned cities and communities.

**Elizabeth Deering**

---

**From:** James Ruth  
**Sent:** Monday, March 03, 2014 10:13 AM  
**To:** Elizabeth Deering  
**Subject:** FW: Smart Meter Issue

**Importance:** High

From: James Ruth  
Sent: Monday, March 03, 2014 12:21 PM  
To: Elizabeth Deering  
Subject: FW: Smart Meter Issue

---

From: Gregg Kovacevich [gk@localgovlaw.com]  
Sent: Wednesday, February 26, 2014 2:30 PM  
To: James Ruth  
Subject: RE: Smart Meter Issue

Hi Jim,

Southern California Gas Company is a privately-owned, regulated utility and is not subject to the Public Records Act. A request for records could be made to the CPUC, but that would not affect the permitting process here. And, of course, the person/entity requesting the records must pay for them so, depending on the volume, it could be expensive.

If the District did want to make a PRA request of the CPUC, I could help with that. The one you attached has problems, particularly in the second portion. A PRA request needs to identify the records being sought and the second part of that request is not specific enough.

Gregg

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**Cypress**  
 Vaughn, Jennifer [jvaughn@semprautilities.com]

**Sent:** Monday, March 03, 2014 12:05 PM  
**To:** [James Ruth](#)

Hi Jim --

Just confirmed that Cypress has 4 data collection units for our project that have been installed for over a year now.

Hope this helps!

*Jennifer Vaughn*  
 Public Affairs Manager  
 Southern California Gas Company  
 12631 Monarch St.  
 Garden Grove, CA 92841  
 714-309-0063 (cell)  
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**Re: So Cal Gas Company Response**  
**Alfred Coletta**

**Sent:** Friday, February 28, 2014 8:28 PM  
**To:** [James Ruth](#); [Michael Maynard](#)

Jim

Where is the "letter " we asked you to direct to So Cal Gas and the cc to Supervisor John Moorlach.?

Alfred Coletta

Sent from my iPad

On Feb 24, 2014, at 9:11 AM, "James Ruth" <jdruth@rossmoor-csd.org> wrote:

> Good Morning Gentlemen,  
 >  
 > In accordance with your request, the following information has been provided to us by the So Cal Gas Company:  
 >  
 >  
 > Thank you for your patience and diligent support of your community in Rossmoor. As you requested, I'm addressing two remaining questions:  
 >  
 > 1) Why 500 feet?  
 >  
 > When propagating our network, we had to account for a redundant system that covers our customers. Each meter needs to be read by at least 2 data collection units. Typically, 500 feet seems to be the average distance of play room we have to move a pole from the centerpoint of that propagation and still be able to get the coverage we need. Sometimes it is far less than 500 feet, and other times it can extend beyond the 500 feet. It depends on the topography and meter density in the area.  
 >  
 > As you recall, we originally had 2 poles slated for Rossmoor. When we moved 1 pole out of Rossmoor into Los Alamitos, it changed the dynamic of our coverage. The proposed location at Gertrude/Foster is at the absolute limit of our system that still allows coverage of the area.  
 >  
 > 2) What is the status of the permit?  
 >  
 > As of yesterday afternoon, we were scheduled to get our permit package to the county today. I am waiting to hear back to confirm that it's been submitted. I will let you know as soon as I do.  
 >  
 > On another note, I'm happy to talk with your board directly if you feel that would be more helpful.  
 >  
 > Thanks again,  
 >  
 > Jennifer  
 > Jennifer Vaughn  
 > Public Affairs Manager  
 > Southern California Gas Company  
 > 12631 Monarch St.  
 > Garden Grove, CA 92841  
 > 714-309-0063 (cell)  
 >  
 >  
 > Regards,  
 >  
 > James D. Ruth

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**FW: So Cal Gas Company Response**  
James Ruth

This message was sent with High Importance.

Sent: Monday, February 24, 2014 12:48 PM

To: gk@localgovilaw.com

Good Morning Gregg,

FYI:

---

From: James Ruth  
 Sent: Monday, February 24, 2014 12:06 PM  
 To: Michael Maynard; Bill Kahlert; Ron Casey; Alfred Coletta; Tony DeMarco  
 Subject: So Cal Gas Company Response

Good Morning Gentlemen,

In accordance with your request, the following information has been provided to us by the So Cal Gas Company:

Thank you for your patience and diligent support of your community in Rossmoor. As you requested, I'm addressing two remaining questions:

1) Why 500 feet?

When propagating our network, we had to account for a redundant system that covers our customers. Each meter needs to be read by at least 2 data collection units. Typically, 500 feet seems to be the average distance of play room we have to move a pole from the centerpoint of that propagation and still be able to get the coverage we need. Sometimes it is far less than 500 feet, and other times it can extend beyond the 500 feet. It depends on the topography and meter density in the area.

As you recall, we originally had 2 poles slated for Rossmoor. When we moved 1 pole out of Rossmoor into Los Alamitos, it changed the dynamic of our coverage. The proposed location at Gertrude/Foster is at the absolute limit of our system that still allows coverage of the area.

2) What is the status of the permit?

As of yesterday afternoon, we were scheduled to get our permit package to the county today. I am waiting to hear back to confirm that it's been submitted. I will let you know as soon as I do.

On another note, I'm happy to talk with your board directly if you feel that would be more helpful.

Thanks again,

Jennifer  
 Jennifer Vaughn  
 Public Affairs Manager  
 Southern California Gas Company  
 12631 Monarch St.  
 Garden Grove, CA 92841  
 714-309-0063 (cell)

Regards,

James D. Ruth

**Henry Taboada**

---

**From:** Gregg Kovacevich [gk@localgovlaw.com]  
**Sent:** Friday, January 24, 2014 10:21 AM  
**To:** Henry Taboada  
**Subject:** RE: Smart Meter Antenna Project

It looks like Santa Cruz adopted a moratorium purporting to halt installation of these things. That would be dubious in and of itself considering the county's lack of authority over them. In any case, the District has no authority to adopt a development moratorium. Any action like that would have to be undertaken by the County.

---

**From:** Henry Taboada [mailto:[htaboada@rossmoor-csd.org](mailto:htaboada@rossmoor-csd.org)]  
**Sent:** Thursday, January 23, 2014 11:46 AM  
**To:** Gregg Kovacevich  
**Cc:** James Ruth  
**Subject:** Smart Meter Antenna Project

Gregg: Attached are docs which Director Coletta obtained and had President Maynard pass out at this week's RHA meeting. I have attempted to find out the status of the Ordinance adopted by the County of Santa Cruz. I have yet to find out its status. As a moratorium, it obviously has to have an end date. Second, as an uncodified ordinance, it has not been made a part of that County's Municipal Code. President Maynard has requested a meeting with Supervisor Moorlach to discuss the matter. That meeting could take place next week. I may need you to contact Santa Cruz's County Counsel if I don't hear back from the CAO's office. In any case, you may have to inform our Board that there is little likelihood of delaying the installation of an antenna in Rossmoor. Call me with any questions. 562-714-6161.

Henry Taboada  
External Affairs Consultant  
562.430.3707

[www.rossmoor-csd.org](http://www.rossmoor-csd.org)

Rossmoor Community Services District is located in the Community of Rossmoor in Orange County, California. Approximately 10,500 residents make their home in this unincorporated bedroom community located behind a signature brick wall situated between the cities of Seal Beach and Los Alamitos. The Special District of Rossmoor is governed by a five member Board of Directors, who are elected by the residents of Rossmoor and operates under the supervision of a General Manager. Rossmoor is known for its splendid urban forest, beautiful homes and strong family values.

3001 Blume Drive  
Rossmoor, CA 90720



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**Gregg Kovacevich [gk@localgovlaw.com]**

**Sent:** Friday, February 21, 2014 4:52 PM

**To:** [James Ruth](#)

Hi Jim,

Any word from the Gas Company on whether moving the pole is a realistic outcome? If the Gas Company were to be reimbursed the additional cost from some third party?

Gregg Kovacevich  
 Jenkins & Hognin, LLP  
 1230 Rosecrans Ave., Suite 110  
 Manhattan Beach, CA 90266  
 tel. (310) 643-8448  
 fax (310) 643-8441

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**Henry Taboada**

**From:** Simonds, Paul A [PSimonds@semprautilities.com]  
**Sent:** Tuesday, February 11, 2014 1:36 PM  
**To:** 'jdruth89@gmail.com'  
**Cc:** Vaughn, Jennifer; Henry Taboada  
**Subject:** Fw: Gas Co. Advanced Meter Project, Street Light vs. New Pole Installation in Chino Hills

As discussed...

**From:** Gustafson, Toni R  
**Sent:** Tuesday, February 11, 2014 01:32 PM  
**To:** Simonds, Paul A  
**Subject:** FW: Gas Co. Advanced Meter Project, Street Light vs. New Pole Installation in Chino Hills

Per your request...

Toni

**From:** Gustafson, Toni R  
**Sent:** Thursday, September 19, 2013 10:21 AM  
**To:** 'mfleager@chinohills.org'; [snix@chinohills.org](mailto:snix@chinohills.org)  
**Cc:** Javid, Tina; Simonds, Paul A; Del Rio, Jesse  
**Subject:** Gas Co. Advanced Meter Project, Street Light vs. New Pole Installation in Chino Hills

Gentlemen,

In our meeting on Monday, September 16<sup>th</sup>, there were questions regarding the cost to replace existing streetlight poles with taller ones versus new pole installations. As part of my due diligence, I want to share with you the following cost comparisons.

	Low	High
Ameron 28' street light pole single luminaire	\$12,000	\$15,000
Foundation design engineering	1,500	1,500
Pole and foundation installation labor	5,000	5,000
Total cost to replace street light pole	<u>\$18,500</u>	<u>\$21,500</u>
Cost to install SCG concrete pole plus labor	<u>\$6,000</u>	<u>\$6,000</u>
Incremental cost per street light pole	<u>\$12,500</u>	<u>\$15,500</u>
Replacement cost vs. new pole installation	308%	358%

Notes:

Based on purchase of street light poles from Ameron

Taller street light poles require larger foundations

SCE, not the Gas Company, will own the new street light pole and the benefit of depreciating the asset

Gas Company will have to pay an annual attachment fee to SCE in addition to the cost of replacing street light pole

Street light pole replacement schedule is unknown as it is subject to SCE timing



As you are aware, the Advanced Meter Project is rate payer funded. As such, we have a fiduciary responsibility to the rate payers to spend those funds prudently. Based on the added cost alone (not factoring in the scheduling complexity with Edison, the coordination efforts during construction, or Edison's ability to prioritize their work to meet our schedule) we are not able to accommodate your request.

We have made every effort to accommodate the City's requests as we work to implement our Advanced Meter project. To that end, we have re-propagated the entire city allowing us to attach our equipment on nine approved Edison poles and to install adjacent to five water reservoirs. I look forward to hearing back from Steve once he has had the chance to review the entire package.

Thank you.

Toni Gustafson  
Site Acquisition Manager, Advanced Meter Project  
Southern California Gas Company  
555 W. 5<sup>th</sup> Street, ML#O3-138  
Los Angeles, CA 90013  
(213) 819-2463 mobile  
(213) 244-2208 office

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-6**

**Date:** March 11, 2014

**To:** Honorable Board of Directors

**From:** General Manager

**SUBJECT:** DISCUSSION AND POSSIBLE ACTION REGARDING THE RECONFIGURATION OF THE INTERSECTION OF ST CLOUD DRIVE AND SEAL BEACH BLVD

**RECOMMENDATION:**

Provide direction to General Manager regarding request to reconfigure ingress and egress to and from Rossmoor and the Target Center in Seal Beach

**BACKGROUND:**

Currently at the intersection of St Cloud Drive and Seal Beach Blvd, east and west bound traffic is prohibited from moving straight through into and out of Rossmoor and the Target Center in Seal Beach. Seal Beach Assistant City Manager Sean Crumby contacted the District's General Manager stating that he had received inquiries from Rossmoor residents about changing the configuration of the intersection to allow for the straight movement of traffic. He further stated that if the District was in favor of the request that they would initiate an action to make the change.

As a result of that conversation, the District's General Manager brought up the matter at the February meeting of the RHA's Board of Directors. The RHA Board voted unanimously to support the change. Should the District's Board of Directors support the action, the City of Seal Beach will be formally requested to commence with the realignment of traffic lanes to permit direct access to and from Rossmoor into and out of the Target Center.

In its present configuration, east and west bound traffic at the intersection can only make left and right-hand turns which make for a circuitous route of travel to navigate between the two communities. Staff recommends approval of this Item.

**ATTACHMENTS:-**None